

ASSESSORS' HANDBOOK  
SECTION 215

ASSESSMENT MAP STANDARDS

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## Reprint Note

With this reprinting, AH 215 has been renamed *Assessment Map Standards*.

This manual has been reprinted with a new format and minor changes for spelling and math errors. The text of the manual has not changed from the prior edition. It has **not** been edited for law, court cases or other changes since the original publication date.

# FOREWORD

The assessor's task consists primarily of locating, inventorying, and appraising all property within the county.

The first need in inventorying and locating the property is a complete set of maps which shows each parcel of property within the county that is separately owned and used. The extent of the properties within each county is such that no assessor's office can be efficiently systematized and procedures simplified without a basic system of maps. The basic system of maps must be a coordinated system prepared in accordance with certain standards for the entire county. An office cannot operate efficiently with a heterogeneous collection of miscellaneous maps that do not comprise a coordinated map system.

The purpose of this handbook is to set forth the fundamental requirements for such maps and basic specifications for the map system that will permit efficient operation of an assessor's office and the preparation of a complete and equalized assessment roll. The manual also contains instructions on writing legal descriptions.

The subject matter in this manual was originally contained in five separate manuals (former Assessors' Handbook sections 071, 210, 211, 212, and 214). Those manuals were combined into a single manual – AH 215 – in 1984.

With the advent of electronic mapping systems, several assessors and State Board staff determined that a new manual on geographic information systems and digital mapping was needed. Accordingly, the Executive Committee of the California Assessors' Association formed a Geographic Information System Subcommittee, which in turn formed a Cadastral Mappers Ad Hoc Committee. Since electronically-created maps can be no better than the standards on which they are based, the cadastral mappers committee undertook a thorough review and updating of AH 215. Participants on this project included staff from the counties of Los Angeles, Marin, Merced, Napa, Riverside, San Joaquin, San Luis Obispo, Santa Cruz, Solano, Sonoma, Trinity, and Ventura, as well as the State Board of Equalization.

The California Assessors' Association reviewed and approved the contents of this manual. The State Board of Equalization adopted the manual on August 27, 1992.

Verne Walton, Chief  
Assessment Standards Division  
August 1992

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# CHAPTER 1: DESCRIPTION OF REAL PROPERTY

## BASIC REQUIREMENTS

The basic requirement in describing property on the assessment roll is that it clearly designates the property assessed. A description which could be construed as referring to more than one parcel, or for any other reason is insufficient to identify the property, jeopardizes the validity of the assessment and any tax sale of the property.

## BASIC METHODS OF DESCRIBING REAL PROPERTY

There are two basic legal methods of describing land for assessment purposes. These methods are: by metes and bounds; and by reference to maps.

### DESCRIPTION BY METES AND BOUNDS

A description by metes and bounds consists of a statement of the lengths and directions of the exterior boundaries of the parcel of land, starting at some known point of public record or some known object on the ground.

It is the traverse used by surveyors in making a field survey of a parcel of land and is the only practicable method of describing irregular parcels where no official map is filed.

#### Example:

*Begin at a point 30 ft. N. of the S. W. Cor. of Sec. 18, T. 6 S. R. 8 E. Mt. Diablo B. & M., th. N. along the west section line 396.36 ft., th. N. 89° 35' E. 210.14 ft., th. S. 396.36 ft., th. S. 89° 35' W. 210.14 ft. to beg.*

### DESCRIPTION BY REFERENCE TO RECORDED MAPS

A map is a picture of one or more numbered or lettered lots of land showing bearings, distances, and ties to established points. A map is more satisfactory for practical use than a narrative description because a narrative description must be mapped before it has any practical value to the owner, assessor, or appraiser.

A narrative description is often necessary for use in writing deeds to identify the property. Since a narrative description is a simple reference by numbers or letters to a map, it is far more practical and efficient for routine use than a metes and bounds description. Referring to a picture of property by a map reference may consume a matter of minutes in comparison with fractions of an hour when using metes and bounds descriptions.

Descriptions by map reference are much less subject to error than descriptions by metes and bounds or other methods and provide the simplest and most common method of describing property. Maps generally show the location of parcels with respect to streets, highways, official survey points, and district boundaries. Since the description need only identify the map and

designate the parcel of land as it appears thereon, much clerical work is avoided and the possibility of error reduced.

***Example: Jones Sub. – M. B. 16-86, Lot 16 Blk. 10***

When a portion of a lot is being described, it is important that it clearly state exactly what portion is covered. For example, a description reading "one-half of Lot 12, Block 132" could be held void because it does not clearly designate how the lot was divided. In many instances a metes and bounds description may be necessary.

There are numerous types of recorded maps that the assessor can use in describing property for assessment purposes. The following are some examples:

- (a) Official U.S. Government Township Plats
- (b) Official Spanish Land Grants Maps or Plats
- (c) Subdivision Maps
- (d) Official Maps (Section 325 of the Revenue and Taxation Code)
- (e) Assessor's Maps
- (f) Owner's Maps
- (g) Miscellaneous Official Maps

### **U.S. Government Township Plats**

Description by township, range, and section refers to the United States System of Surveying the Public Lands, which was inaugurated in 1784 and modified since by various acts of Congress. The acts require that the public lands:

Shall be divided by north and south lines, run according to true meridian, and by others crossing them at right angles, so as to form townships six miles square, also that the townships shall be divided into 36 sections, each which shall contain 640 acres, as nearly as may be, by a system of two sets of parallel lines, one governed by true meridian and the others by parallel of latitudes, the latter intersecting the former at right angles at intervals of a mile.

Since the meridians converge, it is evident that it is mathematically impossible to comply with the requirements that the lines shall conform to true meridian and that townships shall be six miles square. In order to conform as nearly as practical with the spirit of the law and also to make its application both uniform and effective, an elaborate system of subdivision has been worked out. The work of the public land surveys is and has been carried on under the direction of the Director of the Bureau of Land Management.

The initial work in surveying the public lands is to establish a base line and an intersecting point for the principal meridian. In California there are three such points: (1) Mt. Diablo Base and Meridian, whose intersecting monument is at the summit of Mt. Diablo in Contra Costa County;

(2) San Bernardino Base and Meridian, whose intersecting monument is in the San Bernardino Mountains just north of the City of San Bernardino; and (3) Humboldt Base and Meridian, whose intersecting monument is in Humboldt County about four miles south of the city of Scotia.

The greater portion of Central and Northern California is under the Mt. Diablo Base and Meridian, and Southern California is under the San Bernardino Base and Meridian.

Each township is designated by the number of the six-mile tiers north or south of the base line and by the range, which is the number of the six-mile tiers east or west of the meridian. Each township is then divided into 36 sections commencing with No. 1 at the northeast corner of the township and proceeding west to No. 6, then across to the east, and back and forth to section 36 in the southeast corner. Irregularities in the size of the townships are taken care of in the west and north tier of sections and in the west, or north quarter mile of that tier. Whenever a quarter of a quarter section is not a true 40 acres according to the original survey, it is given a lot number. Therefore, there are government lots in some sections as well as the fractional section.

Cadastral surveyors have been doing some resurveying to correct the crude surveys made in the early days. Whenever this is done, a new township or fractional township plat is issued. Often when a section is found to be not a true section according to the resurvey, fractions of that section are given lot numbers. Lot numbers are also used where the fractional quarter quarter sections are not true 40 acres because of rivers, rancho lines, coast lines, etc.

## **Spanish Land Grants**

Section 323 of the Revenue and Taxation Code states:

If held under Spanish grant, land may be described by the exterior boundaries of the grants, or by the name of the grants, and the divisions, subdivisions, and acreage claimed.

Spanish and Mexican land grants originate from Spanish occupation of California in 1769, which vested the title to the land in the King of Spain. During the Spanish period, concessions of ranch property were made with the first being made before the end of the Eighteenth Century. These concessions were in the nature of grazing permits, rather than absolute grants.

Between 1822 and 1846 (and particularly after the year 1828), the Mexican government granted many ranch titles, some of them confirming prior Spanish concessions.

These grants, Spanish and Mexican, later were approved or disapproved by the Board of Land Commissioners appointed by Congress in 1851. Successful claimants received a confirming patent (which included all mineral rights) from the United States.

When the federal government surveyed the land, Spanish land grants were excluded from the survey. Being privately owned when California became part of the United States, only the exterior boundaries of the ranches were surveyed as a necessity of sectionalizing all adjoining land; however, many ranches were sectionalized by the owners who hired private surveyors.

If a Spanish grant has been sectionalized according to the United States System of Surveying the Public Lands, it is not sufficient to describe the property by section, township, and range. Since it was not surveyed under the authority of the United States, it is necessary to give the name of the rancho, such as:

*Rho. El Sobrante Sec. 16 T. 8 S., R. 12 W., M. D. B. & M. – 640 acres.*

The rancho name should always be used in a description of property within a rancho unless the description is by reference to a map.

### **Subdivision Maps**

Subdivision maps are prepared by licensed surveyors or civil engineers, approved by the local governing body, city council, or board of supervisors, and filed in the county recorder's office. Their preparation and filing is provided under the provisions of sections 66425-66467 of the Government Code. The maps are filed by the subdivider and must be prepared by an engineer or surveyor after making a field survey and setting stakes at lot corners. They must also be checked by the county surveyor or city engineer, county recorder, and approved by the governing body.

Copies of maps generally may be obtained from the county recorder, county surveyor, or city engineer.

### **Official Maps**

Section 325 of the Revenue and Taxation Code states:

When a map has been adopted as an official map under Division 3 (commencing with section 66499.50) of Title 7 of the Government Code, land may be described by numbers or letters as shown on the official map.

Official maps are made by the city engineer or county surveyor under the direction of the city council or board of supervisors. Each map must be properly certified and filed. The size and scale of maps are not specified by law.

### **Assessor's Maps**

Assessor's maps are provided for by section 327 of the Revenue and Taxation Code, which reads as follows:

Where any county or county officer possesses a complete, accurate map of any land in the county, or whenever such a complete, accurate map has been made in compliance with sections 27556 to 27560, inclusive, of the Government Code, the assessor may number or letter the parcels in a manner approved by the board of supervisors. The assessor may renumber or reletter the parcels or prepare new map pages for any portion of such map to show combinations or divisions of parcels in a manner approved by the board of supervisors, so long as an inspection of such map will readily disclose precisely what land is covered by any particular

parcel number or letter in the current or any prior fiscal year. This map or copy shall at all times be publicly displayed in the office of the assessor.

Land may be described by a reference to this map except that land shall not be described in any deed or conveyance by a reference to any such map unless such map has been filed for record in the office of the county recorder of the county in which such land is located.

All such maps in the possession of county assessors on August 27, 1937, and used for assessment purposes only, are deemed to have been numbered or lettered and approved properly.

When such maps are prepared at the request of the assessor, the standard for size, scale, and other specifications should be used. They are very necessary for a satisfactory system of maps for the assessor.

### **Owner's Maps**

Owner's maps are filed under the provisions of section 326 of the Revenue and Taxation Code by owner, claimant, or user of land. These maps must be available for public inspection at all times.

The most practicable use of these maps is when one owner has a large number of irregular parcels that cannot be simply described.

### **Miscellaneous Official Maps**

There are various types of miscellaneous maps resulting from court decrees or court orders, or official actions for which official records are on file. Such maps include those made as a result of an official survey by the county surveyor and maps that have been filed in either the county clerk's or county recorder's office. Many such maps have been recognized over a period of years as legal surveys of specific properties. Such maps having a permanent official record status and available for public inspection may be used for describing property by reference thereto.

### **DESCRIPTION LENGTH STANDARDIZATION**

As more parcels are added to the assessment roll, the need to conserve data storage and reduce inquiry response time may be an important consideration. Therefore, the length of a description should be limited to eighty (80) characters. Spaces and punctuation marks are counted as characters, and periods are not used.

Each description must have various combinations of the following data.

- a. Subdivision Number/Name
- b. Subdivision Reference
- c. Block Number
- d. Lot Number
- e. Division/Range
- f. Township/Range
- g. Section Number
- h. Rancho Name (except when description refers to a recorded map)

Some examples are:

- a. Descriptions with a Subdivision Number/Name and related Reference:

*TR 12345 Blk 1 Lot 1*

*PM 12-45-46 Lot 1*

*Jones Sub MB 16-86 Blk 10 Lot 16*

- b. Metes and bounds descriptions that require over eighty (80) characters and do not refer to a recorded deed will at least contain the subdivision information to the lot level and a referral note to see Assessor's Map for the metes and bounds information.

*New Depot Tr Blk 3 por Lots 4 and 7 For desc see AM*

- c. Description with a Rancho Name:

*Ro El Sobrante T8S R12W Sec 16 SW  $\frac{1}{4}$*

- d. Descriptions with a recorded deed:

*T5N R11W Sec 20 por NE  $\frac{1}{4}$ , NE  $\frac{1}{4}$  desc in Doc 0371835 770413*

*Tr 34896 por Lots 5 and 6 desc in Doc 9999999 YYMMDD*

*Tr 40120 Lot 1 condo Airspace desc in Doc 0487779 840423*

- e. Deletion of long subdivision name utilizing the reference only to stay within the 80 character limit:

*MR 21-15 Blk 4 Lot 9 E 5 ft of W 1280 ft of S 105 ft of N 210 ft (Ex Sts)*

*MB 10-178 Blk 3 lots 4 thru 11, 12 thru 18 (Ex Sts), 19 thru 21*

- f. Deletion of Subdivision reference utilizing Subdivision Number only to stay within the 80 character limit:

*Tr 2378 Lots 2 thru 5 por SE of Alameda St and  $\frac{1}{2}$  vac Alley (und 96% Int)*

*Tr 1953 Blk 4 Lots 2 and 3 and  $\frac{1}{2}$  vac St adj on NE and vac St adj on N*

- g. Sectional Property Description:

*T5N R11W Sec 21 S  $\frac{1}{2}$ , NE  $\frac{1}{4}$ , SE  $\frac{1}{4}$  (Ex Sts and Ex T/L Ease)*

- h. Description for same ownership in two Tax Rate Areas:

*Tr 42101 Lot 1 Condo Unit 1 That por in TRA 130068*

*Tr 42101 Lot 1 Condo Unit 1 That por in TRA 004056*

## **CHAPTER 2: PURPOSE AND FUNDAMENTALS OF ASSESSOR'S MAPS**

### **MAPS – THE ASSESSOR'S BASIC RECORD**

Any task involving a consideration of land requires maps. Maps are the language used in any study of land; therefore, maps are the basic tool for the performance of the assessment task which involves the locating, inventorying, and appraising of all land and other property.

The first requirement for an assessor's office is a properly designed set of maps wherein all map and survey information is coordinated into an efficient map system.

Maps are expensive to make and to keep updated. This makes it doubly essential that the map system be carefully designed and that the best possible map procedures and standards be used. Also maps should be designed with other uses than the assessor's in mind so that they will permit the most extensive use possible without interfering with the basic assessor's use. Other uses might include index maps for surveyors on which to show all survey data and its source, roads and highways, deeds and other data, planning commission zoning, and many other comparable purposes.

#### **DEFINITION**

A map is a graphical representation on a flat surface of some portion of the earth's surface. It is a graphic description or picture of land. It shows the relative size and position of the land with respect to other properties, to roads and highways, and to major topographic features.

#### **STATUTORY PROVISIONS RELATING TO MAPS**

See Appendix 4 (pg. 99).

#### **INSTALLATION OF STANDARD MAP SYSTEM**

Any county assessor's office that does not have a map system that meets the requirements of the basic standards should take immediate steps to install the standard system. Experience has shown that a county assessor's office cannot operate at optimum efficiency without maps conforming to the standards. The Legislature has for many decades recognized the importance of maps to the county assessor's office and has provided various means for obtaining such maps. With such statutes, no county assessor has a valid reason for being without the proper maps.

## REQUIREMENTS, USES, AND DESIGN OF ASSESSOR'S MAPS

### BASIC REQUIREMENTS

In the 1936 progress report<sup>1</sup> of the Assessors' Standards Committee, the following minimum requirements were recommended and adopted by the assessors:

- (1) A set of office maps.
  - a. To show governmental and recorded map, boundary lines, and property ownership lines.
  - b. To show other information convenient for assessors.
- (2) A property record card<sup>2</sup>, to show:
  - a. Record ownership (present and previous year).
  - b. Description of property.
  - c. Assessed values.
    - i. Land
    - ii. Buildings
    - iii. Trees
  - d. To be in geographical order.
- (3) A set of field maps.
  - a. To correspond to and have the same indexes as office maps.
  - b. To be designed to meet basic requirements and to be as convenient as possible for field appraisers and deputies.
- (4) A geographical index to maps and ownership records.
  - a. A map index for township, range and section.
  - b. An alphabetical index for recorded subdivision and tracts.

The importance of maps is such that the assessor should give them considerable thought and study, and, if he does not at the present time have a satisfactory coordinated system for his office and field maps, he should take steps to obtain them. He should first make a study of his map system as a coordinated and

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<sup>1</sup> First progress report of Assessors' Standards Committee.

<sup>2</sup> Property records today would most likely be recorded electronically.

integral part of his office system, and decide upon a map system that will be as efficient and economical to maintain as possible consistent with meeting the requirements of a proper system. If the assessor has determined the map system that he desires, he should draw up some specifications and make some samples of the maps and forms required. With the facts and exhibits, the assessor will generally have no difficulty in obtaining adequate funds and assistance with which to prepare the proper maps. In this connection, reference should be made to Section 3658 of the Political Code,<sup>3</sup> and it is suggested that the assessor call upon the State Board of Equalization for any assistance he desires in the designing of his map system, maps, or in the obtaining of the funds with which to make his maps.

These requirements adopted by the assessors in 1936 served well to build the county assessors' map systems. Today, with the map systems in place, the basic requirements for assessors' maps are:

- (a) Must be in sufficient detail to accurately show assessment boundaries.
- (b) Maps of acreage must be drawn at a scale suitable to show topography, soil, highways, acreage, and other necessary appraisal information.
- (c) Sufficient space on each parcel to show land values for comparative purposes and for the location and valuation of the improvements.
- (d) The maps should cover geographic and economic areas rather than recorded subdivision areas or tax-rate areas. When prepared in this order, they provide a better geographic property index. An alphabetical index of recorded subdivisions, giving the assessor's map book number and page, furnishes a simple and efficient method of referring to subdivisions.
- (e) Boundary lines of maps should be street or survey lines that are generally also property lines, such as section, fractional section, rancho lines, etc. Map boundary lines should seldom cut through lot or property lines.
- (f) The maps should be carefully cross-indexed and "tied" together by showing the map number of each adjoining map, street lines, section lines, etc. See Standard Nos. 1 (pg. 58) and 7 (pg. 67) in Appendix 2.
- (g) The maps should be in a area system adaptable to systematic division into maps of larger scales. See Standard No. 2 (pg. 59) in Appendix 2.

## **USES OF ASSESSOR'S MAPS**

A controlling element in designing a map system is the uses to which the maps will be put. Since this is an assessor's map system, the assessor's primary uses of the maps must be the most

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<sup>3</sup> Now sections 322, 323, 1251, 1253, 1254, and 1255 of the Revenue and Taxation Code.

important consideration. The assessor's primary uses of the maps are for assistance in inventorying, locating, identifying, and appraising taxable property.

- **Inventory** – The maps provide a systematic, visual means of identifying all taxable parcels in the county. This minimizes the possibility that taxable parcels will escape assessment.
- **Locate** – The maps assist the assessor's appraisers in locating properties. They are particularly helpful for locating properties where street addresses are not available.
- **Identify** – The maps display the property boundaries and configuration.
- **Appraise** – Appraisers use the maps extensively both for noting subject property characteristics and comparative data for similar, nearby properties. The appraiser's use is discussed in more detail below.

In addition to the assessor's uses of the maps, numerous individuals and agencies make a wide variety of uses of the assessor's maps. Fee appraisers, property owners, planning agencies, and many other private and public agencies use the maps simply because the assessor has the most complete and most accurate map system in the county. These uses are important, so the maps (including copies of the maps) should be readily available to all who are interested in them. However, these are all by-product uses. The assessor needs to control the design of the map system.

## **DESIGN OF MAPS**

**The suitability of the maps for field appraisal use is the most important element in designing the map system.** In practice, the assessor's appraisers are the people who must inventory, locate, identify, and appraise the taxable property in the county.

For field use, the maps must be designed so the field appraiser can quickly and conveniently refer to adjoining properties and, when possible, to nearby properties (this implies large-size pages and/or small-scale parcel boundaries). The parcel boundaries must be sufficiently large in scale so that essential data can be printed within the parcel (e.g. parcel number, lot number, dimensions) and so the appraiser can write appropriate data within the parcel boundary (this implies large-scale parcel boundaries). Finally, each map page must contain considerable information but must somehow remain uncluttered.

When determining map book and page boundaries, the assessor should follow natural geographic lines and other lines of property influence (such as subdivision boundaries). These lines, if not permanent, are at least enduring in contrast to political district lines. This feature minimizes the expense of redrawing maps and changing parcel numbers. It also tends to assist the appraisers by keeping areas of similar economic influence within the same map book.

School, political district, and other boundaries can easily be shown or highlighted on copies of maps without redrawing or reorganizing the assessor's map system.

## **LEGAL AND PRACTICAL REQUIREMENTS FOR ASSESSOR'S MAPS**

The Revenue and Taxation Code provides that "The board of supervisors shall furnish the assessor with the necessary office equipment, consisting of . . . maps. . ."<sup>4</sup> and "The maps shall show the private lands owned or claimed in the county . . ."<sup>5</sup> Assessment to the owner of record, if known, is also required. To comply with these legal provisions, the assessor must have the proper maps and ownership records.

Deed descriptions are not always clear. They are also often long and cumbersome. Portions of parcels are constantly being deeded, and new highways are being constructed. Acreages must often be corrected. All this requires that the maps be accurately drawn and kept up-to-date. The assessor must use every available, authentic source of information to keep the maps and, in turn, the assessment roll as accurate as possible. In addition to using the recorded deed descriptions, the assessor should also use recorded maps, road and highway surveys, and licensed surveys.

Neither the assessor nor the surveyor is given authority to make, or to have made, field surveys of private property to correct descriptions except for the purpose of preparing official maps as provided by section 66499.53 of the Government Code and for subdividing large parcels as provided in section 458 of the Revenue and Taxation Code. If the assessor's information is confusing or incomplete to the extent that a proper description cannot be prepared, the assessor should demand the needed description or map from the property owner.

The assessor's maps are official records constituting a compilation of land assessment data.

## **THE RECOMMENDED ASSESSOR'S MAP SYSTEM**

### **THE GENERAL SYSTEM**

In order to meet the foregoing requirements, a comprehensive, uniform, and coordinated set of maps for the entire county is essential. This system is achieved by dividing the county into geographical areas following established and recognized permanent boundary lines, such as township and range lines, rancho lines, section lines, and similar types of survey boundary lines.

Each map book area is assigned a map book number. Map book pages are prepared (using suitable scales) covering the entire area of the map book. Each map in a book is assigned a number and every assessment parcel on each map is assigned a unique number.

With the map books covering the county systematically, and with each map book area being similarly accounted for by detailed maps, a complete and efficient map system is provided for the entire county.

The tax-rate areas are properly indicated for each book and on each detail map. If the TRA's are changed, the indications on a specific map can be altered without revising the basic map or

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<sup>4</sup> Section 1251, Revenue and Taxation Code.

<sup>5</sup> Section 1255, Revenue and Taxation Code.

reorganizing the map system. Also, since the map boundaries are based on permanent and fixed survey boundary lines, the system is not kept in constant turmoil by changes in tax-rate areas.

The greatest advantage of such a map system is that it permits the assignment of unique, permanent, parcel identification numbers which allows the efficient filing of all data relevant to each parcel.

## **ELEMENTS OF THE SYSTEM**

The standard map system as recommended contains the following elements:

- A County Index Map showing the area of the county covered by each map book. The area covered by each map book to follow fixed geographic boundary lines (township, range section, or rancho) insofar as practicable. See Standard No. 3 (pg. 61) in Appendix 2.
- A Map Book Index for each map book on a more detailed map scale. This index map should show the area covered by each assessor's detail map as well as the map number. Each Map Book Index should be placed in the front of its respective book. See Standard Nos. 4, 5 and 6 (pg. 63) in Appendix 2.
- Assessor's detailed maps to cover the area on the map book index in a general rectangular system irrespective of school district or other special district lines. The boundaries of the maps should follow, insofar as practicable, street and natural geographic lines such as township, range, section, rancho and property lines, etc., that best divide the area into convenient appraisal units. See Standard Nos. 7 to 13 (pp. 67-79) in Appendix 2.

## **THE COUNTY SUBDIVISION INDEXES**

There should be a subdivision index for all recorded subdivisions and tracts in the county. It should be an alphabetical index by subdivision name and a tract index by numerical order.

Licensed surveys should be included in these indexes. The subdivision index should show the map book and pages where located.

## **THE MAP BOOK SUBDIVISION INDEX (OPTIONAL)**

There should be a subdivision index in the front of each map book listing in alphabetical order the subdivisions appearing in the map book and showing the pages on which the subdivisions are located. The recorder's map book and page should also be shown for convenience.

## **INFORMATION TO BE SHOWN ON DETAILED MAPS**

The following should be shown on all detailed map pages:

- Dimensions of property
- Widths of streets
- Acreage
- Name of subdivisions, tract number, section, township and range or rancho, tracts, etc.

- Subdivision corners
- Book and page of recorded subdivision and tract
- Such additional description information as is necessary to identify any parcel of property. The map should be sufficiently complete for a simple description to be written directly from the map.
- Title
- North arrow
- Scale
- Adjoining map book and page numbers
- Street names
- Tax rate areas

Any unnecessary detail should be avoided so as to leave space needed for appraisal purposes.

### SCALE OF MAPS

We recommend the following scales for maps (Table 1). The size of parcels and convenience for field use have been the controlling factors in influencing these recommendations.

**Table 1 – MAP BOOK LAYOUT SCHEDULE**

Type of Property	Size of Parcels	Scale to be Used	Acres Per Map	Maps	Pages Per Map Book	Sections/ Map Book
Condo, etc	Under 25 Ft	1" = 30'	3.86	166/sec.	42	1/4
Subdivision	25 Feet	1" = 50'	5	128/sec.	32	1/4
Subdivision	50 Feet	1" = 100'	20	32/sec.	32	1
Residential, Urban, Etc.	.5 - 5 Ac.	1" = 200'	80	8 per section	24	3
Orchard, farm (small)	5 - 20 Ac.	1" = 400'	320	2 per section	24	12
Orchard, farm (small-med.)	10 - 80 Ac.	1" = 800'	1,280	18 per township	24	48
Large farm	—	1" = 1200'	3,820	6/twp	24	144
Grazing, Timber, Desert	—	2" = 1 mi.	11,520	2 per township	24	432

The above scales should be changed where necessary to supply survey detail that is required on a sufficiently large scale to make it readily discernible. When a more detailed scale is used, it should be one of the standard scales and the 11 inch x 17 inch size map should be retained.

## **SPECIFICATIONS FOR MAPS**

Installation of a new map system should follow the specifications and standards set forth by the State Board of Equalization. Adoption of these standards will aid in providing neatness and uniformity throughout the system. If an assessor does not have maps made according to standard specifications, immediate steps should be taken to conform with such specifications. In this way, the assessor will gradually build a map system in conformity with the standards and with uniformity in the lines, lettering, and headings of the respective maps.

## **SYSTEM FOR PREPARATION OF ASSESSOR'S MAPS**

The installation of the standard map system requires the compilation and coordination of all existing survey and property descriptive data into the final maps for the assessor so that they will be as accurate as possible. The system for preparation of the maps can best be performed under the following steps:

### **PLANNING MAP SYSTEM FOR COUNTY AND LAYOUT OF MAP BOOK AREAS**

The first step in this operation should be the careful analysis of each area of a county to determine the scale at which it should be mapped. Comprehensive maps, such as planning commission, U.S.G.S. quadrangles, and city- and county-base maps should be utilized for this task. Detail map page boundaries should be delineated onto the comprehensive maps. After the county is entirely paged, it is a relatively simple task to delineate map book boundaries to conform with geographic boundaries.

The map books should contain approximately 25 detail-map pages. Within an entirely urbanized area, 30-35 pages can be utilized. The Map books should be numbered by either an odd-numbering or even-numbering system. As future growth occurs, the map books can be "split" and the map book numbering sequence retained.

This layout should be considered a preliminary layout and will generally need some revision as the various areas are mapped. It is essential, however, that a preliminary layout be prepared in order to obtain a logical organization of the map books and a reasonable order and sequence to their number.

### **TRACING ASSESSOR'S DETAIL MAPS**

When the detail map pages are completed, 11 inch x 17 inch tracings are made for each assessor's detail map. These also should be made according to accepted standards.

## **STANDARDS AND SPECIFICATIONS FOR MAP CONSTRUCTION**

### **GENERAL MAP STANDARDS**

#### **Size of Maps and Scale**

Principal items to be considered in determining size are:

- Most convenient size for field and office use.
- Geographic area.
- Standard scales for maps.

Recommended standard scales are:

1" = 30'	1" = 1000'
1" = 50'	1" = 1200'
1" = 100'	1" = 1600' (rarely used)
1" = 200'	2" = 1 mile (rarely used)
1" = 400'	1" = 1 mile (rarely used)
1" = 600'	1" = 2 miles (rarely used)
1" = 800'	1" = 4 miles (rarely used)

Considering these scales, geographic areas, and assessors' experience, the 11 inch x 17 inch size map is recommended for office and field use. See Standard No. 1 (pg. 58) in Appendix 2.

## **Standard Symbols**

Standard symbols have been compiled from U.S.G.S., U.S. Board of Surveys and Map Standards, National Resources Committee Standards, Los Angeles County Surveyor, and existing practices in making assessors' maps in California. The standard symbols as shown on Standard No. 16 (pg. 87) in Appendix 2 are recommended.

## **Titles**

Titles as shown in Standards are recommended. See Appendix 2 Index (pg. 57).

## **PLOTTING AND LINE DESIGNATIONS**

### **Accuracy**

Since the assessor's maps constitute a permanent official record, we recommend that the maps be as accurate as possible (considering basic survey data available) and neatly and uniformly drawn by an experienced cadastral mapping technician.

The maps should be made following certain basic controls such as the U.S. Geological Survey or other controls. This will assist in providing accurate maps and assuring that all land area in the county is covered on the maps.

### **Line Designations**

We recommend that standard and uniform line designations be used for survey and boundary lines and that the standards set forth in the standard symbols be consistently used.

## **LETTERING**

We recommend that Roman, Old English, or fancy lettering be avoided and that standard lettering guides such as the Leroy and Wrico be used by all cadastral mappers so that uniformity for the entire county map system can be maintained.

The letter heights and weights should follow designated standards.

## **ADJOINING MAP REFERENCES AND TITLES**

The adjoining map book or page should always be indicated.

## **REVISION OF MAPS**

The recommended map system is designed to permit constant revision and updating by subdividing and by making supplemental maps on a larger scale.

A 400' map may need to be divided into four 200' scale maps or combinations of 200' scale maps and 100' scale maps. Whenever certain areas of maps need to be enlarged, the enlarged map should constitute a quarter of the next larger map if possible.

The maps should always be revised to include new parcels, thus keeping the maps current.

Recorded maps are a prime source of data for incorporating changes into the map system. By utilizing a copy machine, scale changes can be made and either new map originals or paper copies can be obtained for use as hard copies.

## **FILING AND CARE OF MAPS**

Assessors' maps are official records and as such are subject to considerable use. In many counties they are also subject to substantial use by other county offices, title company personnel, real estate brokers, engineers, etc. They should be filed in an accessible part of the office where the general public can reach them without interfering with the routine office work. The indexes should be as clear as possible so that when the general public is consulting the maps they can obtain their information without assistance from the office personnel. A separate set of prints must be available for public use.

The map originals should not be subject to daily use. They should be referred to only when revising or for checking by the mapping technician. Prints should be made for daily use.

The map originals or a set of negatives should be kept in a fireproof vault. Even if they are insured, the time required for replacing them would seriously hamper the work of the assessor.

**These maps should be prepared on a size and scale prescribed for such maps. It is essential for the assessor to have a well-organized permanent map system that is coordinated for**

**both field and office use and which utilizes a parcel numbering system to perform the task properly and efficiently.**

With such a system, the assessor's map description and reference to maps automatically fit into the map system without any need of indexing or cross-referencing. It also lends itself to continuous expansion without confusion. With such a system, the assessor can progressively work out a well-coordinated and accurate system for describing land that will permit a very efficient filing and reference system for all property for both office and field use.

These maps are a form of official maps and this fact should be kept in mind in their preparation.

## **DESCRIBING PROPERTY ON ROLL**

Real estate should be listed on the roll by parcels, and the description of each parcel should be in the simplest form that clearly and unquestionably designates and legally describes each particular parcel. Abbreviations may be used by they should be explained at the head of the roll form.

## **MISCELLANEOUS**

### **GENERAL RULES FOR CONSTRUING DESCRIPTIONS**

- If the language is sufficient to identify the property on the ground, the description is valid.
- Indefinite particulars in a description do not invalidate definite particulars.
- Boundaries or monuments are paramount to lines or angles if the latter are inconsistent with the former. Ties always overrule distances or courses.
- Lines are paramount to angles if the latter are inconsistent with the former.
- A map is paramount to other particulars that are inconsistent if it appears that the parties acted with reference to the map.
- When a road or unnavigable stream of water is the boundary in a deed, the title to the center of the road or thread of the stream is conveyed unless title from the edge to the center is held by a party other than the grantor.
- When tide water is the boundary in a deed, title conveyed is to the mean high tide mark.
- With a navigable lake or stream where there is no tide, title conveyed is to the edge at low water mark.
- Where there are conflicting descriptions of the same property, the more definite one should be given preference.
- A detailed or metes and bounds description will control a general description unless the former is inaccurate.

- An inaccurate statement as to acreage in a description may be ignored unless the language of the deed shows that only a specific quantity of land was intended to be conveyed.
- The United States Government establishes control, and the section lines, corners, and monuments thereby established are conclusive. For example, the "northwest quarter" of a certain section is that portion established as the northwest quarter by the located monuments even if the area is not the mathematical one quarter of the section.
- Where a description is followed by an uncertain exception, the main description will stand.  
**Example:** The southwest quarter, etc., "except one acre," describes the whole southwest quarter if there is nothing to show what particular acre was intended.
- A reference to another deed or map of record has the effect of incorporating in the deed the instrument referred to.
- If there is a conflict in a description between a number of a lot, block, tract, etc. as spelled out and as referred to in figures, the spelled out word will prevail over the figures.

### **When the Boundary is a Public Road**

- The owner of land abutting a road is presumed to own to the center of the road, but the contrary may be shown.
- A deed of a lot in a subdivision showing a dedicated street adjoining will, unless a contrary intent appears, carry the title of the grantor to the center of the street, subject to the rights of the public to use the street. Even after vacation of the street, the grantor's title to the center of the vacated street will also pass in a deed of an adjoining lot.
- Words or terms in a description that will carry title to the center of the street (provided grantor has title) include:

*To the east line of 'A' Street and thence along 'A' Street;*

*Along 'A' Street; to or along 'the street line'; to or along 'the line of Lot 'B'.*

- Words or terms in a description that will not carry title to the center of the street include:

*To the east line of 'A' Street and thence along the east line of 'A' Street.*

*Along the east line of 'A' Street.*

Exception of "the south 10 feet within the lines of 'A' Street." (This exception in a deed will absolutely except the fee.)

### **Rights of Owner of Property Abutting a Highway**

An owner of property abutting a public highway has a peculiar right in that highway distinct from the public, whether or not the property owner has the fee title therein. Upon vacation, the owner might still have the right of ingress and egress.

## **Areas Computed to Street Centers**

A deed of the "east half of Lot A" or the "east 50 feet of Lot A" ordinarily conveys an area computed within lot lines unless the further wording of the deed or a recital on the recorded map indicates that the area or distance is computed to the center of the street adjoining Lot A.

## **When a Boundary is a Stream**

- Words or terms in a description that will carry title to the center (or thread) of the stream (provided grantor has title) include:

*Bounded by; running along; with the stream; running by; to the stream; to the line of the stream; with the meander line; fronting on; lying along.*

- Words or terms in a description that will not carry title to the center (or thread) of the stream include:

*The margin; the edge; the bank; the side; the east line; outer line; near line; to the east line of the stream.*

## **The Words "Except" and "Reserving" as Used in Description**

Neither word is conclusive in determining whether or not the fee title to the portion in question is being conveyed.

## **When a Deed to a City or a County for a Road Conveys the Fee and When it Conveys an Easement**

A deed will be construed to convey the fee unless it clearly appears therefrom that the intention was to grant a right-of-way or easement only. Thus a grant of land "to be used for a road" will ordinarily convey the fee unless the words are used as a limitation upon the interest conveyed; but a grant of land as a right-of-way only creates an easement. See *Pellissier v. Corker*, 103 Cal. 516; *Parks v. Gates*, 186 Cal. 151.

## **Words "North" or "Northerly," etc.**

The words "north," "east," "west," and "south," unless qualified or controlled by other words, mean due north, east, west, or south; and the words "northerly," "easterly," "westerly," or "southerly," where there is no object to direct inclination, mean due north, east, west, or south (*Currier v. Nelson*, 96 Cal. 505, and sections 23071 and 23072 of the Government Code).

## **TYPES OF INSTRUMENTS TRANSFERRING TITLE**

The following types of instruments transfer title:

- Deeds (grants, director's, etc.)
- Trustee's Deed
- Quit Claim Deed
- Patent

- Commissioner's Deed
- Sheriff's Deed
- Executor's Deed or Administrator's Deed
- Tax Collector's Deed
- Judgment Quieting Title
- Forfeiture (School Lands)
- Order Distributing Estate
- District Collector's Deed
- Affidavit or Decree Terminating Joint Tenancy or Life Estate

Note: Some agreements and Trust Indentures are so worded to convey title. Examine such agreements carefully.

### **ERRORS IN DEED DESCRIPTIONS**

Any errors in deed descriptions should be checked with the new property owner and the deed corrected by the grantor. Some assessors have form letters they use for this purpose and are handled by the deputies as part of their transfer work.

### **ACREAGE COMPUTATIONS**

Acreage computations should be made for all parcels of one acre or over.

In computing the acreage, the following should be excluded:

- Deeded highways or streets unless later vacated
- Dedicated streets or highways

The following acreage should be included:

- Vacated streets
- Vacated alleys
- Vacated highways

## MEASUREMENTS

Land Measure – Linear	
1 foot = 12 inches	1 furlong = 10 chains = 660 feet
1 yard = 3 feet	1 furlong = 1/8 mile
1 mile = 1,760 yards	1 mile = 80 chains
1 mile = 5,280 feet	1 mile = 320 rods
1 link = 7.92 inches	1 league = 3 miles
1 rod = 25 links = 16.5 feet	1 league = (Spanish) = 2.6 miles
1 chain = 4 rods = 100 links = 66 feet	1 vara = 33 inches = 2.75 feet

Land Measure – Area	
1 square foot = 144 square inches	1 acre = 4 roods
1 square yard = 9 square feet	1 acre = 10 square chains
1 acre = 43,560 square feet	1 square mile = 640 acres
1 acre = 4,840 square yards	1 square mile = 1 section
1 acre = 160 square rods	36 sections = 1 township

### Area Of Roads

To determine acreage in a road:

Width	Multiply Length in Feet by:	Width	Multiply Length in Feet by:
20 feet	0.00045913	55 feet	0.00126262
25 feet	0.00057392	60 feet	0.00137741
30 feet	0.00068870	66 feet	0.00151515
33 feet	0.00075757	70 feet	0.00160697
40 feet	0.00091827	80 feet	0.00183654
45 feet	0.00103305	90 feet	0.00206611
50 feet	0.00114784	100 feet	0.00229568

An acre is 43,560 square feet.

- An area 208.71 feet square = 1 acre
- An area 66 feet by 660 feet = 1 acre
- An area 198 feet by 220 feet = 1 acre
- An area 165 feet by 264 feet = 1 acre

**To obtain acres:** *Multiply* square feet by 0.000022956. *Divide* square feet by 43,560.

## **CHAPTER 3: PURPOSE AND SYSTEM FOR NUMBERING ASSESSOR'S PARCELS**

### **THE PURPOSE OF DESCRIPTION BY PARCELS**

The assessor's work, in both office and field, requires constant filing of and reference to information relative to particular parcels of property. This reference to properties is for updating ownerships, entering appraisals on office records, recording appraisal data, etc. Efficient performance of work using the assessor's maps and records by the clerical and appraisal staff necessitates a numerical reference to property maps and records.

Property can be more efficiently indexed and more readily referred to by numerical reference than by metes and bounds descriptions or by subdivision description. Organizations that deal with large numbers of property descriptions assign a number to the property by one system or another. They have found that their records cannot be accurately or efficiently kept without doing so.

The system herein recommended is simply description by numerical reference to the land parcels on the assessor's master maps or to a basic survey. Maps are the basic record used by the assessor in the assessing of real property, and if the assessor's office is to operate effectively, it must have a suitable map system.

The assessor who has such a map system can delineate on those maps the parcels of property in the county as they are actually owned and used. With such a system, a particular parcel of property in the county can be referred to by giving the respective map book, map page, and the parcel number. If the maps are properly made, they would show the basic survey information such as section corners, subdivision names, block numbers, lot numbers, dimensions, etc. Description by the assessor's parcel number would therefore always refer to a basic map record on which all basic survey and deed description information is shown and from which the property can be clearly and definitely identified.

Such a system is efficient for an assessor's office as the task of inventorying and valuing all property can be most conveniently done by map area. If all appraisals and other records are indexed according to parcel number, a very efficient coordinated system results.

Any satisfactory system for describing property by parcel number must be flexible and must be adapted to care for both subdivided and acreage property. Unless a complete new set of maps is to be made and filed with each assessment roll, the maps referred to must be the assessor's basic maps, which are kept constantly updated. These basic maps can be kept in the assessor's office for public reference just as efficiently and more conveniently than in any other office. It is also important that the map and parcel system be a single coordinated system.

The advantages of using a parcel numbering system for describing property are:

- (1) It provides a simple numerical description for referring to a parcel of property and for listing it on the numerous records.
- (2) It provides a property description that is not subject to question. Description by parcel is description by reference to a basic set of maps. Inadequacy in description is eliminated when the maps have been properly made.
- (3) It makes possible an efficient, coordinated record system.

All assessor's records must be tied to particular parcels of land. The following records need to be indexed by property description:

- Assessor's parcel maps
- Master property records
- Appraisal records
- Transfer records

A simple description in numerical order provides the basis for an efficient index and cross-reference number for all files and/or records. Once the parcel number is known, all records and information are immediately available without checking further indexes or cross indexes.

- (4) It lessens the chance of error in description of parcels. Where an error does occur it can easily be discovered and corrected; however, an error in a lengthy metes and bounds description will not be so readily detected and, therefore, may be unknowingly continued for a period of years.
- (5) It saves time in describing land, in preparing records that relate to realty, and in writing the assessment roll; in fact, time is saved in all operations that require correlation with real estate descriptions. Efficiency in routine clerical work requires simplicity and straightforwardness in the particular task to be performed. Personnel can effectively perform many more items of work by using a simple parcel numbering system than by using varied and complicated methods of description. Transferring information from one record to another is simplified and efficient as both records are in identical numerical order and only a number is needed for identification.
- (6) More of the assessor's total budget can be diverted to the assessor's important and technical tasks of mapping and valuing property in the county.

### **DEFINITION OF ASSESSMENT PARCEL**

An "assessment parcel" of land is an area of land in **one ownership and one general use**. A parcel shows land area as it is actually **owned** and **used** rather than as it may have been plotted

on subdivision or other maps. It is an area of land that **in the opinion of the assessor** should be included under one description for assessment purposes after consideration of all legal factors.

A parcel may have been conveyed by one deed or by several deeds, and it may contain several lots or fractions of lots.

The following are examples of parcels:

- Several subdivision lots covered by an office or other building and in one ownership.
- An entire block subdivided into lots but used as a unit and in one ownership.
- An area covered by an industrial plant and in one ownership. It might consist of several subdivision lots or even parts of two or more subdivisions.
- An area covered by a store building with a parking lot used in connection therewith and in the same ownership.

An area in one ownership but actually two distinct properties should be considered as separate parcels. For example, two separate and distinct residences on separate lots but owned by the same person, or a new subdivision in one ownership but which will be sold by individual lots.

If what would normally be one parcel is divided by the boundary line of a taxing district, it must be divided into parcels unless the value of one parcel is less than \$2,000 (R&T Code 155.20 and 606).

## **PARCEL NUMBERING SYSTEM**

The two basic requirements for a parcel numbering system are simplicity and flexibility. Efficiency requires simplicity; and flexibility is necessary to take care of the constant subdividing or combining of areas of land.

For simplicity, the parcel number should automatically refer to an assessor's map and to a particular parcel of land on that map.

### **The Parcel Number**

The parcel number consists of the following three parts:

- The assessor's map book number.
- The page number in that particular map book, or if property has been divided into blocks, the block on that particular map book page.
- The number assigned to a specific parcel on the map book page or to a specific parcel in a block on that page.

There are two digits allowed for the page number; and two digits must always be used. Page numbers under 10 must carry the "0" in front as "01, 02, 03," etc. This is necessary for the block numbering system explained below.

Blocks are numbered consecutively from one up to but not exceeding nine blocks on any one map book page. The assigned block number is a combination of the map page number and the block number. For example, the first block on map book page 36 would be block "361," and the fifth block would be "365." The first block on map book page 9 would be block "091," etc.

For property that has been divided into blocks, the parcels are described as "Book - map page and block number - parcel in block." A parcel number for example would be "3-091-12." When property is not divided into blocks, the block digit is zero and parcels are described by "Book - map page plus zero - parcel on map page." A parcel number for example would be "2-080-09."

Under this system, city property can be described by book, block, and parcel number, and individual blocks may be separately identified. Individual block maps may be used under this numbering system while still preserving the map page and parcel number for acreage property descriptions.

Assessor's block numbers should not be assigned to a map page indiscriminately. Only when the limit of 99 parcel numbers per page is approached should the block numbers be applied and only to pages with map scales of 1" = 100'.

### Original Numbering

- **For areas not divided into blocks,** the parcel numbers should be assigned starting at the upper left corner, then across the top, then left again and across, etc. In the arrangement of parcel numbers, one consideration should be the convenience of the appraiser in the field.
- **For areas divided into blocks,** the block numbers should be developed by assigning number 1 to the upper left hand block on each map. The other blocks are numbered consecutively downward by columns as shown in the following diagram:

Book 2 Page 08		
081	083	085
082	084	086

- **Parcels** should be numbered in a general clockwise direction, starting at, or near, the upper left corner of block or page.

### Divisions and Combinations

Once a number is used for a particular parcel, it must not be used again for a portion of the parcel or for another parcel. Once a parcel number is used on the assessment roll, it becomes, for tax purposes at least, a legal description. Thereafter, if the boundaries of a parcel are changed, the parcel should have a new number. For example, if parcel 2 in a block that originally was

numbered up to 8 is divided, the respective parts of the original parcel 2 would be numbers 9 and 10.

Similarly, if parcels 2 and 3 were combined, the parcel could be given number 9.

### **DESCRIPTION BY PARCELS ON ROLL**

The standard abbreviation for assessor's parcel number is "APN"; therefore, the description of a parcel on the assessment roll would be APN 18-042-08.

# **CHAPTER 4: INSTRUCTIONS FOR INSTALLATION OF A STANDARD MAP SYSTEM**

## **INTRODUCTION**

The assessor's maps are the foundation of the assessor's record system and provide the legal description for the assessment of all parcels of real property for taxation. The maps, therefore, should be as neat and accurate as the data available make it possible.

All basic information should be checked and used in plotting each parcel, giving consideration to the inaccuracies of surveys and survey data. Any time spent endeavoring to make accurate survey information out of inaccurate survey information is wasted and nonproductive. The available information should be checked and inaccuracies of noticeable amounts indicated on the maps and property records.

A map should be a picture showing the boundaries of land as it is owned. To make a picture, the lines must be of varying weights and types. The lettering that indicates a particular item should be uniform in slant, size, and weight. The following standards have been set up in an effort to make certain that maps are pictures, that are consistent and uniform in all designations. It is essential that the standards be carefully and meticulously followed.

## **LAYOUT MAPS**

### **PAGING**

The determination of preliminary page boundaries should be done by utilizing county planning maps, U.S.G.S. quadrangles, city plats, Department of Transportation planning maps, etc., and whatever existing assessor's maps are available. The assessor's maps are used to determine probable map scale, and the more comprehensive scale maps are used to plot the probable page boundaries.

See Standard No. 2 (pg. 59) in Appendix 2 for the number of pages per book and the numerical sequence of pages. The area delineated on a map page should be oriented with north pointing toward the top of the map page. Make more map pages if necessary to keep north toward the top of the page. The only exception for varying the north area is when an area is too large for one map page but will fit the page at a slight angle.

### **BOOKING**

Following completion of the pages for the entire county, contiguous groups of map pages should be outlined for a preliminary map book boundary. Whenever possible, the map book boundary should conform to major geographic divisions.

## **ASSIGNING PRELIMINARY MAP BOOK AND PAGE NUMBERS**

All map books should be numbered using either all odd or all even numbers. The map pages within the map book will be assigned preliminary numbers. The map pages are to be numbered consecutively; do not allow for future expansion at this point.

## **MAP PAGE BASE INFORMATION**

Compile all base data into map book order. Recorded subdivision maps, records of survey, U.S.G.S. quadrangles, deeds, and other relevant data are used for reference material. Parcel all deeds with the preliminary map book and page number. Subdivisions and records of survey maps should have the map page boundaries delineated on them. If a subdivision or record of survey is a portion of a map page, record this information on the map.

Subdivision maps which require scale changes should be made at this time. A reproduction at the desired scale is the most economical and effective way to obtain the scale change.

## **PRELIMINARY MAP BOOK INDEX**

When the map page boundaries are established and all adjustments made, a preliminary map book index should be prepared. The index format can be flexible, a cutout of an existing map, a pencil sketch, or any other expediently prepared map. The primary concern at this point is to show the relationships of each map page to each other and the map book boundary.

## **PLOTTING OF SOURCE DATA**

The next step is to plot all available map data. The general procedure is to plot the source data in the following order:

1. Township Plat Maps
2. Subdivision Maps
3. Licensed Survey Maps
4. Highway Maps
5. Railroad and State Board of Equalization Parcel Maps
6. Forestry and Forest Subdivision Maps
7. Mineral Surveys
8. Swamp and Overflow Surveys

However, where necessary, the plotting procedure should be changed to facilitate the mapping of data in the most accurate and efficient way. Generally, the most accurate and most recent maps should be plotted first.

## **DESCRIPTION TIES**

Show curve radii, etc., that are necessary for state and federal highways and railroads. Show any such data that may be used as a reference for future description of divided parcels.

## **SUBDIVISION BOUNDARIES**

Subdivision lines are shown by standard lines where they actually fall. A line that runs down the center of the street is to be shown running down the center line of the street. See Standard No. 7.

## **TAX-RATE AREA BOUNDARIES**

The boundaries of tax-rate areas may be indicated by standard line designations on the layout map.

## **RECORDED MAP BOOK NUMBERS**

Since recorded map book numbers must be included on the detail maps, it is well to sort recorded maps according to number and record all numbers on the layout map. They are then easily referred to if necessary and can be a great help in tracing.

## **QUASI-PUBLIC STREETS**

Streets indicated on Licensed Survey Maps but not offered for public dedication, or streets which are known and used by the public although not dedicated, should be shown on the maps in dash lines.

## **SUBDIVISION ERRORS**

Average adjustments should be made in the position of lot lines in subdivisions which cannot be accurately determined because of errors so that overlapping of lots will not result.

# **PLOTTING FROM PROPERTY DESCRIPTIONS**

## **ASSESSMENT PARCELS**

The cadastral mapping technician should now plot individual assessment parcels on the layout maps.

## **CONFLICTING LINES**

The most important thing to remember is to draw what is most probably there. Thus, two lines beginning at a live oak and continuing along an old board fence are obviously supposed to be the same line even though they may be given bearings which differ by several degrees in different parcel descriptions. Similarly, a parcel description which says, "Th. S. 7° W. along the Easterly edge of the Highway," should be drawn along the edge of the highway even though its bearing may run it into the highway slightly. Such discrepancies are obviously errors in measurement and should be so indicated by conflicting bearings rather than by showing overlaps which do not actually exist.

## OVERLAPS AND HIATUSES

In case of plotted description overlaps or hiatuses, indicate the overlap or hiatus and check data of last deed of private ownership. Notations of any overlap or hiatus should be delineated on the map page.

## TEMPORARY PARCEL NUMBERS

Parcels are plotted; and beginning with number 1, temporary parcel numbers are assigned within the borders of the area plotted. These numbers are temporary designations until the entire map page area is parceled. The numbers also act as a control between the property description (which contains owner's name) and the parcel plotted. When the map page area is completed, the permanent parcel number is assigned to both the mapped parcel and its description.

## CONFLICTING DIMENSIONS

Where dimensions on one parcel conflict with those of another along the same line, they must be reconciled. Attempt to determine which one may be right and note the conflict and correct distance in pencil. The conflict will be apparent to all users of the maps. Show the dimension used on the line within the area of the parcel from which the description originates. Show conflicting courses or dimensions in parentheses. If no dimension is given, the technician calculates it and follows the dimension with "(Calc.)."

## DIMENSIONS

Avoid duplicating the same dimension on both sides of the line or the same dimensions on the opposite sides of a rectangular parcel described on all four sides. Changes in the direction of a boundary line of a parcel that is not a street and which does intersect with other lines must be indicated by a circle .05" in diameter. Changes in the direction of street center line when it is not an intersection must also be indicated by a circle .05" in diameter.

## PARCEL IN ROAD

When the description of a parcel includes a portion of the road and the description describes the road as **not dedicated for public use**, outline the parcel to the side of the road and show the standard indication that the parcel actually extends into the road.

When the description includes a portion of a public road, outline the parcel to be the side of the road and make a reference note on the parcel record "less area in road," and show standard indication. When the scale of the map is too small and it is impractical, do not show standard indication.

## ROAD EASEMENT OR RIGHT-OF-WAY

When an easement or right-of-way is granted over or through a parcel (which restricts the fee owner's use), the boundaries of the easement or right-of-way may be shown in dashed lines and the area calculation noted to assist the appraiser. The area should **not** be deducted from the area of the parcel through which it passes.

## **CREATION OF SECURED MASTER FILE INFORMATION**

A byproduct of the mapping operation should be a compilation of information for each individual parcel. The format of the data is relatively unimportant. The information to be compiled is as follows:

- Assessee's name (or names) and address
- Date of property transfer
- Parcel acreage (if over one acre)
- Tax-rate area number
- Deed or document reference number or numbers
- Assessor's parcel number

Include all deed-reference numbers which are necessary to plot the parcel. If ten deeds are necessary to compile the property description of a parcel, ten deed-reference numbers should be listed. If a single deed carries more than one parcel, each parcel will be given the same deed-reference number.

In the event of undivided interest ownerships, assign the largest interest holder's name to the parcel followed by the Latin term "et al" (and others). If the ownership is equal, the first alphabetic name should be assigned to the parcel assessment followed by "et al."

## **MINERAL RIGHTS**

### **SURFACE AND MINERAL RIGHTS IN ONE OWNERSHIP**

In most instances the surface rights and the mineral rights are in the same ownership, and no reference is made to differentiate the mineral rights and surface rights.

### **MINERAL RIGHTS SEPARATELY OWNED BY ONE OWNER**

When the mineral rights are in a different ownership than the surface rights, both information records carry the same parcel number except that the mineral rights record has "M/R" written after the parcel number i.e., "2-080-15 M/R." The surface assessment is designed "2-080-15 Ex. M/R."

### **MINERAL RIGHTS IN SEVERAL OWNERSHIPS**

When the mineral rights to only a portion of a parcel are separately assessed, the property is divided into two parcels as per description of the separate mineral rights, one parcel being treated as in the section "Surface and Mineral Rights in One Ownership" and the other parcel as in the section "Mineral Rights Separately Owned by One Owner" above.

## **MINERAL RIGHTS IN SEVERAL PARCELS IN ONE OWNERSHIP**

When the mineral rights to several adjoining parcels belong to one owner, the surface ownerships are parceled each to its individual owner and "Ex. M/R" shown after each parcel number. The mineral rights ownership, which covers all the parcels above, is outlined with the mineral right line and given a separate parcel number followed by the letters "M/R." See Standard No. 11 (pg. 75).

## **UNDIVIDED INTERESTS IN MINERAL RIGHTS**

Undivided fractional interests are treated the same as any ordinary parcel. For example:

*2-080-15 Ex. Und. 1/2 int. M/R*

*2-080-15 Und. 1/2 int. M/R*

## **TIMBER RIGHTS**

Timber rights are handled in the same manner as mineral rights with the parcel number being followed by "Ex. T" or "T."

## **POSSESSORY INTERESTS**

A possessory interest in a publicly owned parcel is treated on the information record in the same manner as any other interest, such as mineral, timber, etc. The parcel number is followed by the letters "Poss. Int."

## **PARCELING**

### **PUBLICLY OWNED PROPERTY**

#### **Federal Land**

After a area has been paged and before parcel numbers have been assigned, the Government-Owned Land Parcel Record should be checked and a record made for any government-owned land. Failure to do this at this time may result in the late discovery of unknown land and a consequent shuffling of parcel numbers on the layout map. All government-owned land parcels should indicate use if known; i.e., Trinity National Forest must be listed separately from Shasta National Forest, General Land Office, and Indian Allotments.

#### **Federally Owned Large Acreage**

- National forest lands are bounded by the forest boundary line and the land is parceled on the maps. Where it is difficult to distinguish it as forest land, it is lettered "U.S.F." across the parcel. General land office acreage is indicated by lettering "U.S.A." across the parcel.
- Indian reservations are labeled on the map pages, i.e., "Hoopa Indian Reservation."
- Indian allotments are labeled on the map pages "Indian Allotment" or "I.A.," and parceled.

## **Federally Owned Small Acreage**

In the counties where the various federal agency holdings are small, the land is parceled and is treated the same as any other parcel.

## **PARCEL ACREAGE**

All parcels containing an acre or more of land should show acreage. If acreage appears on the parcel card, map book, or government plat and seems to be correct, that acreage should be used. If acreage appears erroneous, as may often be the case with large sectional portions of seldom used land, or if no acreage is given, acreage may be measured with the planimeter and the planimeter acreage used on the maps. Acreage on the parcel record should be corrected in pencil and the source of correction noted; i.e., "This is undersize section – U.S. Forest Service Map, 1947." Whenever planimeter acreage is used, it should be followed by the  $\pm$  sign to indicate that acreage is not exact, i.e., 24.30  $\pm$  ac.

## **STATE BOARD OF EQUALIZATION PARCELS**

State Board of Equalization (SBE) parcels are given parcel numbers and information records as would any other property. The SBE parcel number is also given in the description on the record. The SBE designation should not be added to or removed from a parcel without official notification from the Board of Equalization of the parcel's changed status.

## **PARCELS ASSESSED ON MILEAGE BASIS**

Canals, pipelines, and toll roads assessed on a mileage basis are shown on a copy of the map book index map. A parcel number is assigned to the portion in each tax-rate area. (Standard No. 14 [pg. 81] in Appendix 2.)

## **URBAN PARCELS**

With page direction in mind, the blocks are numbered from top to bottom and from left to right **for that page direction**, and the parcels are numbered clockwise around the blocks. Where a block is easily accessible from all sides, begin in the upper left and parcel clockwise.

## **MAP BOOK INDEX PREPARATION**

Each map book has an index map which covers just the area included in the book and should be drawn to the most suitable scale within the standards limitation. Often much time may be saved by utilizing a map already in existence such as U.S.G.S., U.S. Forest Service, various county maps of towns and cities, etc.

## **TRACINGS**

### **FOREWORD**

The tracings are to be inked on 11 inch x 17 inch media. The tracing is the finished product from which the prints are made and must be **accurate** and **neat**. The tracing must follow set standards

as to weight and type of lines, symbols, and lettering. Enough ink must be used so that the tracings reproduce exceptionally well.

The maps should match with adjoining maps so that they could be trimmed and maps combined. There are many factors which oppose this feature; namely, inaccuracy in plotting, errors in record dimensions, shrinkage in tracing cloth, and contraction and expansion of prints in the printing process.

Errors are partially overcome or made nearly uniform by careful plotting with an accurately graduated scale and by uniform use of Standard No. 16 (pg. 87), in Appendix 2, which is designed to produce uniformity in weights, the spacing of lines and letters and to serve as a guide to conventional symbols.

### **DETAIL TO SHOW ON TRACINGS**

All drainage, creeks, rivers, etc., must be shown on 1" = 800' and 1" = 1200' scale work. Any points whose locations are known accurately will prove helpful; for example, guard stations, lookouts, mountain peaks, marked section corners, mineral monuments, highway engineer stations, transmission lines, and other marks of identification (including any information which may be helpful in identifying the land). The question of what information is helpful and what is superfluous involves exercising a certain amount of good judgment.

### **INKING STANDARDS**

The scale of the map determines the standards to be used for inking the various maps.

Drawing time can be saved if all is in readiness before tracing is started, and each step for the entire layout is completed before going on to the next step.

1. See Standard No. 1 (pg. 58) in Appendix 2 for placement of drawing on page.
2. Draw all the line work for all the pages.
3. Do all the lettering of a specific template and pen size on all pages before using the next size.
4. The page number appears in upper right-hand corner of the page.
5. Note the placement of page numbers and direction arrows in relationship to each other and to the trim line. See Standard Nos. 1 (pg. 58) and 13 (pg. 79) in Appendix 2.
6. Indicate directional arrow if not printed on the page.
7. See the page of specifications for the size of lettering and the type of lines to be used.
8. The title on each page must be centered and must show the portion of section, township and range, base and meridian, and/or other legal description.

**SBE Information** – Since SBE map parcels must be shown, the drawing of SBE information first may save erasing later.

## **MAP PREPARATION TO SCALES 1" = 800' AND 1" = 1200'**

### **Government Lots**

Show acreage and lot number in government lots as per Standard No. 11 (pg. 75) in Appendix 2.

### **Bearings and Dimensions**

Authentic bearings and dimensions on sectional land must be shown on the ink tracings whether in U.S. forests or elsewhere. (The delineation of bearings is optional. In many counties, only the dimensions are delineated on the map pages.)

Omit dimensions only when they appear definitely incongruous; for example, when a U.S. Forest Service Map has been used for section lines that appear at an angle and only the direct North and South and East and West bearings and dimensions are available from the old government plats.

### **Unsurveyed**

In unsurveyed areas, letter the page "unsurveyed" and dash in lines. See Standard No. 13 (pg. 79) in Appendix 2. For pages where only part of the surrounding area is surveyed, letter other areas "unsurveyed" and dash in the lines. Again, see Standard No. 13.

For forest subdivisions with no definite ties, see Standard No. 13 (pg. 79) in Appendix 2.

## **URBAN AREAS**

The scales 1" = 50' (rare), 1" = 100', 1" = 200', and 1" = 400' are used for urban areas and for any rural or mining areas that have been divided into small parcels.

Both sides of streets around each block are to be shown with all streets and alley breaks. The street names are shown at the extremities of the map on each map.

All dimensions and bearings are shown in freehand lettering 1/16" in height and at the same slant as other lettering. See Standard No. 7 (pg. 67) in Appendix 2.

## **LETTERING**

### **Roman – Old English**

Serif or fancy lettering should not be used. All street names should be lettered in accordance with the schedule as shown in Standard No. 18 (pg. 91) in Appendix 2. For tract names and numbers, LeRoy, Wrico or similar guides as shown in Standard No. 18 should be used exclusively.

### **Letter Heights**

All letter heights should conform insofar as is practicable to Standard No. 18 (pg. 91) in Appendix 2. Balance and general appearance of the map should always be considered.

## **Line and Letter Clearances**

Where possible, leave .03" space between letters and between letters and lines.

## **Direction of Lettering**

The direction of the lettering should be such that it will appear right side up when read from the bottom or right-hand edge of the map except along lines that form an angle of 30 degrees or more to the left of the vertical where the lettering must be from the top downward. This turning point may be varied somewhat to permit a series of dimensions to be read from the same direction.

## **Section, Township, and Range Numbers**

The section numbers shall be shown at the section corners for scales 1" = 50', 1" = 100', 1" = 200' and 1" = 400' and at the center of the section for scales 1" = 800', 1" = 1200' and 2" = 1 mile. For township and range lettering, see Standard No. 18 (pg. 91) in Appendix 2. For abbreviations, see Standard No. 17 (pg. 88) in Appendix 2.

## **Subdivision Names, Tract Numbers, Map Reference**

Subdivision names and tract numbers are listed at the bottom of the map and the boundaries indicated by subdivision book and page number. See Standard No. 7 (pg. 67) in Appendix 2.

## **Original Block and Lot Numbers**

Block numbers should be solid slant numbers or letters of suitable size; and we recommend they be made with Wrico, LeRoy or similar lettering guides. The block numbers are to be placed near the center of the block and in a position to leave the lots as open as possible for use of the assessor. The lot numbers should be slant numbers placed in the center of the lots. See Standard No. 7 (pg. 67) in Appendix 2.

## **Property Dimensions**

Property dimensions shall be shown, without arrows where possible. See Standard No. 7 (pg. 67) in Appendix 2. Street widths should be the same weight as property dimensions.

## **Street Names**

Street names may be printed in solid slant lettering with Wrico, LeRoy, or similar lettering guides. See Standard No. 7 (pg. 67) in Appendix 2.

The words "Street," "Avenue," "Road," "Place," "Boulevard," and "Drive" should be respectively abbreviated, "St.," "Ave.," "Pl.," "Blvd.," and "Dr." Alleys should be named as such only when they are legally designated alleys.

## **Names of Undedicated Roads**

The names of undedicated roads shown and named on licensed survey maps and legally dedicated streets should be shown on the map.

## Changed Street Names

Whenever a street name is changed, the old name should be neatly ruled out with a single line and replaced with the new name. References to ordinances changing names of streets should be shown on the survey map.

## Acreages, Gross and Net

The net acreage of each parcel is to be shown when the parcel contains one acre or more. Net acreage is the acreage owned in fee less the acreage of all public street easements. When the gross acreage is shown on the recorded map, it should be shown on the assessor's map, neatly ruled out with the net acreage entered below. Abandoned street areas should be included in the net acreage. The acreage should be entered directly under the parcel number. See Standard No. 9 (pg. 71) in Appendix 2.

## Public and Semi-Public Lands

School, park, playground, recreational, cemetery, administrative, public building, and golf course sites should be indicated on the map by lettering across the area the descriptive name, such as "Grant School," "Veterans' Cemetery," or "Private Golf Course," etc. All public property should be indicated upon the map with the name of the public body having jurisdiction thereof.

## Abbreviations

See Standard No. 17 (pg. 88) in Appendix 2 for recommended abbreviations.

## Adjoining Map References

References to adjoining maps should be shown in accordance with Standard No. 1 (pg. 58) in Appendix 2.

## ORIGINAL LOT NUMBERS

For purposes of property identification, it is often necessary that both original lot and present parcel boundaries be known. In order to make both of these clear, the following system is suggested for tracing.

Identification of a parcel "split" by original lot lines should not be difficult since all parcel lines are solid, while lot lines are dashed. However, if the situation is confusing, a **solid** tie-link may be used to connect pieces of land which are parts of the same parcel. It may also prove helpful to use a tie-link across section lines, subdivision boundaries, etc.

Identification of original lot boundaries "split" by parcel lines is often more difficult. In this event, a **dashed** tie-link should be used across the parcel lines. The lot number should be placed in the center of the lot. See Standard No. 7 (pg. 67) in Appendix 2 for illustration.

Section corners, quarter corners, and quarter quarter corners should be shown on large scale maps if they are part of the parcel boundaries or a survey point for parcel descriptions.

## **ASSESSOR'S PARCEL NUMBERS**

The circle for the assessor's parcel number is to be placed at the back of each parcel if the parcel fronts on a street, but room should be left along the parcel lines for the insertion of distances and bearings where necessary. See Standard No. 7 (pg. 67) in Appendix 2 for correct location of parcel circles for urban areas. For areas where the parcels contain one or more acres, the parcel circle is placed in the center of the parcel and the acreage entered below. See Standard No. 9 (pg. 71) in Appendix 2. For the size of the standard circle, see Standard No. 16 (pg. 87) and Standard No. 18 (pg. 91) in Appendix 2 for lettering to be used.

The ellipse for the assessor's block number is to be placed just below the center of the block. If there is an alley through the block, it should be placed in the alley.

## **TAX-RATE AREA BOUNDARIES**

The boundaries and numbers of tax-rate areas may be delineated on a mylar overlay of the map book index. Where a map page is "split" by a tax-rate area line, a reproduction of the detail map pages involved may be obtained and the tax-rate area line and number delineated. In other words, the tax-rate area maps are a composite print showing the tax-rate area lines in conjunction with the map page boundaries and reproductions of the detail map pages of those areas that have more than one tax-rate area per page.

## **MAP PAGE TITLES**

The titles at the top of each page should show the portion of section, township, and range or other legal description and should be centered. Use LeRoy No. 2 pen and No. 175 template with all capital letters. The title at the top of the page is the same for both parcel and detail maps. See Standard No. 10 (pg. 73) in Appendix 2. For the detail maps, the subdivision or tract names and R.M. numbers are added at the bottom left of the page. Use LeRoy No. 1 pen, No. 140 template, and upper and lower case letters. R.M. (recorded map) numbers are lettered at extremities of the subdivision on the map using a No. 80 template, LeRoy No. 00 pen (i.e., R.M. 8-5). Where an entire page is covered by one subdivision or tract, the subdivision name is centered above the sectional description at the top of the page with its R.M. number directly below it. If part of the map covers a city or a townsite, the name is added at the bottom of the page on the right above "Assessor's Map Bk-Pg."

See the various map page titles illustrated on Standards Nos. 7 through 13 (pp. 67-79) in Appendix 2.

## **OTHER STANDARD INFORMATION ON MAP PAGE**

"Note – Assessor's Block Numbers Shown in Ellipses, Assessor's Parcel Numbers Shown in Circles" appears at the bottom of the page. This note and the north arrow are usually printed on the tracing sheets.

The title on the right at the bottom of the page should include the city or townsite name, if any, book and page number, and the county and name. See the various standards in Appendix 2.

Each map must show adjoining page and book numbers, correct location of north arrow, page number, subdivision names, etc. See Standard Nos. 16 (pg. 87) and 18 (pg. 91) in Appendix 2 for standard lines and lettering.

## **DISCLAIMER**

Because the assessor's map is extensively used by many public and private agencies such as planning departments, public works departments, fire departments, public utilities, title companies, and realtors, each assessor's map should show a disclaimer statement. The disclaimer should state that the map is an assessor's cadastral map, and should contain the statement: "This map was prepared for assessment purposes only." The disclaimer may also include additional statements such as: "No liability is assumed for the accuracy of the data shown." "Assessor's parcels may not comply with local lot-split or building site ordinances." An example of a disclaimer statement and its location on the assessor's map can be found in Standard No. 1 (pg. 58) in Appendix 2.

## **INDEX MAP TO BOOK**

Each map book must have an index map. Draw the map of the area covered by the book to the most suitable scale within the standards limitations. See Standard No. 1 (pg. 58) in Appendix 2. It must show a north arrow and scale, title, year, meridian and base initials, townships, ranges, sections, ranchos, and national forests. Adjoining pages and book numbers must be referenced. Also show highways, roads, railroads, towns, principal creeks, rivers, etc. Page numbers in circles should be approximately centered in the area of each principal page. As a guide, refer to Standard No. 4 (pg. 63) for a typical index map and to Standard Nos. 16 (pg. 87) and 18 (pp. 91-92) in Appendix 2 for standard lines and lettering to be used.

## **SUBDIVISION INDEXES FOR MAP BOOKS (OPTIONAL)**

### **DETAIL MAP BOOKS**

Detail map books can have an index sheet listing all subdivisions in true alphabetical order, showing the page number and the recorded map book number.

### **FEDERAL LAND**

Federal land, such as national forests, general land office, Indian lands, etc., is listed under each agency and then by township, range, and section, providing that there are no Master Property Record cards covering it.

Privately owned sectional property must not be listed on the index sheet.

## **WALL MAPS AND INDEXES**

### **WALL MAP**

A print of any large suitable county map will serve for this purpose, and for durability it should be linen-backed. Most blueprint companies do this type of work.

Outline the territory covered by each book and put the circled book number in the center. This will show up best if done in red ink. See Standard No. 3 (pg. 61) in Appendix 2.

## **INDEXES**

### **Subdivision Index**

There should be a subdivision index of all the subdivisions in the county, and after each name the assessor's map book and page number should be shown.

### **Numerical Book Index**

There should be a numerical index of all the books with the contents of each book listed showing the township, range, and subdivisions.

# CHAPTER 5: TAX-RATE AREA SYSTEM

## GENERAL

A tax-rate area is a specific area of land within which there is a unique combination of tax levies yielding a given composite tax rate. Each tax-rate area is assigned a number. The numerical designation is based on a six-digit numbering system. The first three digits refer to primary areas, and the last three digits identify secondary areas. The cities and school districts are the primary areas. The cities within a county were originally listed alphabetically and numbered from 1 to 50. A city which was subsequently incorporated was assigned the next higher number. Elementary school districts outside of cities were listed alphabetically and similarly numbered from 51 on. When the number of cities in Los Angeles exceeded 49, an additional digit was allowed for the primary districts and the new cities were given numbers beginning with 200.

The secondary areas are comprised of all other special districts, i.e., high school, community college, fire protection, water, drainage, etc. Since the boundaries of special districts do not conform to those of primary districts, they create subdivisions within a primary area which are numbered 001, 002, 003, etc. Los Angeles County is an exception; it maintains its own numbering system, which does not wholly differentiate cities from other districts.

## TAX-RATE AREA MAPS

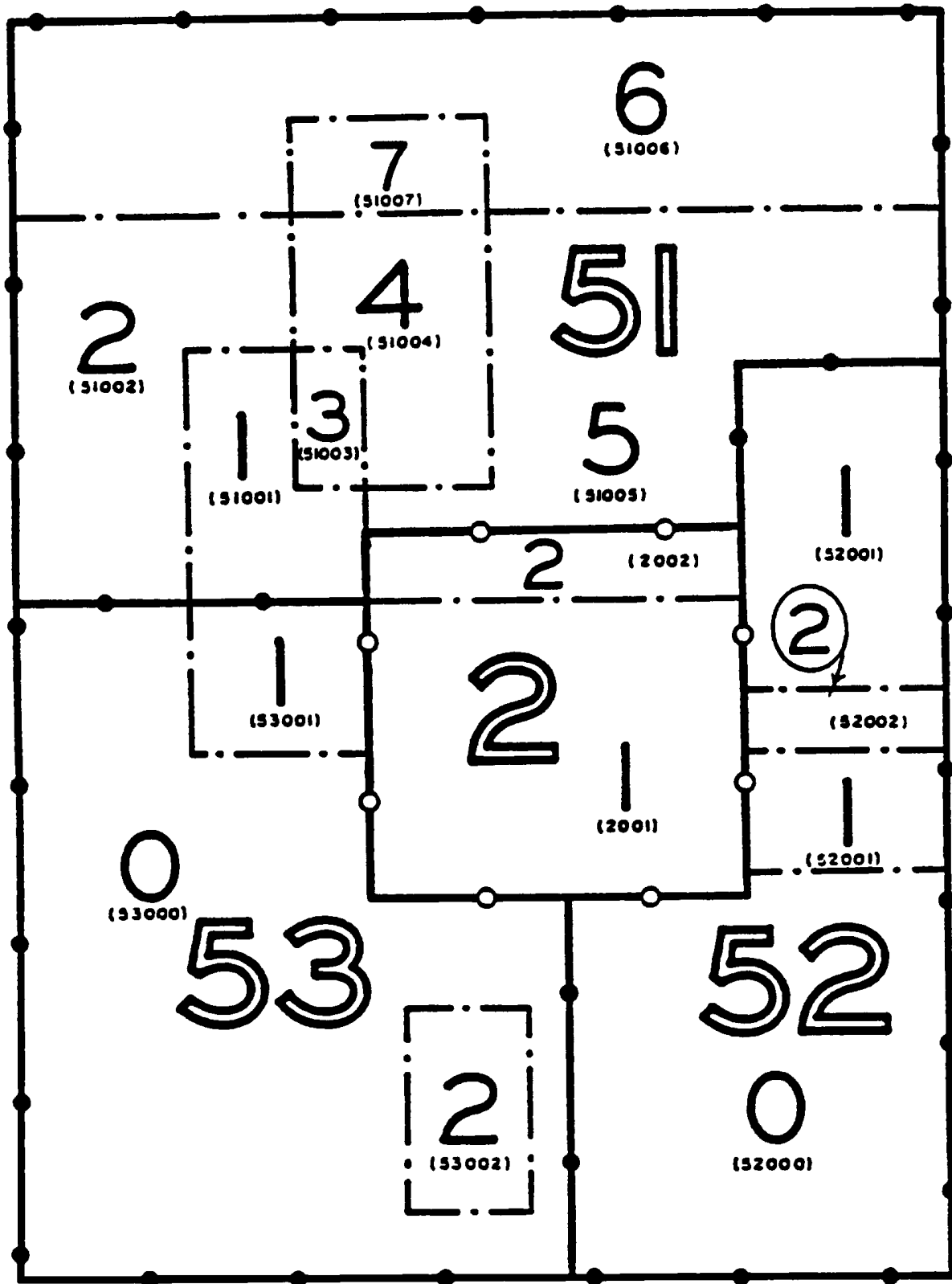
The specific areas of land, together with their numerical designation, are depicted upon a set of maps (see Figure 1, pp. 43). The maps are both comprehensive in nature to portray the large tax-rate areas and detailed in scale to depict the tax-rate areas in regions of dense development.

The boundaries of the primary areas are symbolized by heavy solid lines having open circles for city limits and solid dots for school districts. The boundaries of the special districts are denoted by dot-and-dash lines.

## TAX-RATE AREA CHART

The unique combination of tax levies is determined by the use of a chart of the taxing districts having jurisdiction to tax in each distinct area of a county (see Figure 2, pp. 46). The tax-rate area numbers are listed in a column along the left side of the chart with the primary numbers in the first column and the secondary numbers in the second column. To the right of each primary number is the name of the city or school district to which that number has been assigned. Along the top of the chart are listed the various districts that are included in the tax-rate areas. An "x" below a district name and opposite a tax-rate area number indicates that the district is in the area that the number represents.

Figure 1  
Tax-Rate Area Map



NOTE: NUMBERS IN PARENTHESES INDICATE METHOD OF LISTING CODE NUMBERS IN TABULATING.

## **CONSTITUTIONAL AND STATUTORY PROVISIONS**

The following constitutional and statutory provisions are of particular importance with respect to the tax-rate area system.

### **CALIFORNIA CONSTITUTION**

Article XIII, section 14.

Property to be assessed where situated. All property taxed by local government shall be assessed in the county, city, and district in which it is situated.

### **REVENUE AND TAXATION CODE**

Section 122. Revenue district.

"Revenue district" includes every city and district for which the county officers assess property and collect taxes or assessments.

Section 601. Preparation of roll.

The assessor shall prepare an assessment roll, as directed by the board, in which shall be listed all property within the county which it is the assessor's duty to assess.

Section 602. Contents.

This local roll shall show:

- (a) The name and address, if known, of the assessee.
- (b) Land, by legal description.
- (c) A description of possessory interests sufficient to identify them.
- (d) Personal property. A failure to enumerate personal property in detail does not invalidate the assessment.
- (e) The assessed value of real estate, except improvements.
- (f) The assessed value of improvements on the real estate.
- (g) The assessed value of improvements assessed to any person other than the owner of the land.
- (h) The assessed value of possessory interests.
- (i) The assessed value of personal property, other than intangibles.

- (j) The revenue district in which each piece of property assessed is situated.
- (k) The total taxable value of all property assessed, exclusive of intangibles.
- (l) Any other things required by the board.

#### Section 606. Land in multiple revenue districts.

When any tract of land is situated in two or more revenue districts, the part in each district shall be separately assessed. However, where the owner of two or more contiguous parcels comprising the tract is identical, and the full value of any parcel is less than two thousand dollars (\$2,000), or that amount which is determined exempt pursuant to Section 155.20, that parcel may be combined with the contiguous parcel with the greatest assessed valuation.

### **GOVERNMENT CODE**

Sections 54900-54903 of the Government Code contain provisions to ensure that changes in boundaries of cities and districts are uniformly maintained.

Section 54900 requires the tax-levying authority of each city or district to file a statement covering its formation or any changes in the exterior boundaries of the district. In some cases, the governmental body that conducts the proceedings is not the tax-levying authority of the district whose boundaries are being changed. In such cases, the city or district conducting the proceedings must forward the statement to the tax-levying authority for filing.

Section 54900.1 defines "tax or assessment levying authority" as being the governmental body required to levy taxes or assessments by the principal act of the city or district.

Section 54901 specifies the contents of the statement. Each statement must contain a certified copy of the ordinance or resolution that creates or changes the boundaries, a legal description of the new or changed boundaries, a map or plat showing them, and a statement as to whether or not the affected property will be taxed for any existing bonds or contractual obligations.

Section 54902 requires the statements to be filed with the county assessor and the State Board of Equalization in Sacramento on or before January 1 if they are to be effective for tax or assessment purposes for the fiscal year beginning on the following July 1.<sup>6</sup> The State Board of Equalization accepts filings if they are mailed on the first day of business following January 1.

Section 54902.5 requires the State Board of Equalization to establish a schedule of fees to cover its cost of processing the statements. The fees must be paid when the statements are filed with the Board; except that with respect to a newly created city or district, no fee is required until such time as the city or district receives its first revenues.

---

<sup>6</sup> January 1 is a legal holiday. See sections 6701, 6706, and 6707 of the Government Code that deal with holidays.

Section 54903 states that the creation or change in boundaries of a city or district is not effective for taxation purposes unless the statement and map are filed pursuant to the aforementioned sections.

**COUNTY OF ACACIA**

August 1992

# **CHAPTER 6: DIGITAL MAPPING AND INTERACTIVE GRAPHICS**

## **GENERAL**

Land-related information is an important commodity. Assessors should adopt a unified approach to gathering, storing, and managing such data. Digital (automated) mapping systems facilitate the aggregation and analysis of a wide variety of data. If standardized, the data can be readily disseminated through exchange or by sharing with systems operated by state or federal agencies. Information may also be sold to the private sector.

Jurisdictions developing a new mapping program or improving an existing program should consider using a digital system. The parcel mapping system used should conform to standards in this handbook and should be compatible with the existing digital base. If no base is available, the mapping system should be designed to be compatible with a digital base that might be developed. In any case, the system should be designed to comply with data exchange standards.

Jurisdictions contemplating the development of new mapping systems should investigate the possibility of entering into a consortium with other governments, utilities, and the private sector. Such a cooperative approach would provide assessors with financial, technological, and managerial assistance.

## **PROCESSES TO BE AUTOMATED**

A fully automated system that supports interaction between graphic and nongraphic information is preferable to a computer-assisted drafting (CAD) system that is limited to graphics. Computerization of the map data provides the capability to manage, analyze, summarize, and display geographically referenced information. Computerization facilitates the sharing of data, allowing various users to manipulate and selectively retrieve "layers" of parcel information and to produce composite maps with only the data needed by each. It also eliminates the duplication of effort inherent in separate map systems.

## **SELECTING A SYSTEM**

Adequate time and resources should be allocated to planning, designing, and selecting a system. All potential users should be identified and their needs addressed when choosing or designing a system. It is also important to consider whether the system will be required to communicate with other systems containing land-related or spatial data. A professional land-management data base consultant can be helpful in this regard.

## **COST**

Adequate money should be provided when converting to an automated mapping system. Costs, capability, capacity, system costs, and conversion time should be evaluated. Costs of hardware and software usually account for one-fifth or less of total project costs. Data acquisition and conversion are the major expenses and their costs will vary, depending on the quality of the source materials and on the density of the area to be mapped. When agencies work together to develop an automated mapping system, the costs of implementation and maintenance can be shared by all users.

## **NEW HANDBOOK**

To assist in the planning and development of a new or ongoing digital system, the Assessor's Standards Committee in cooperation with the Board of Equalization has compiled guidelines that will appear in Assessors' Handbook section 215A.

## **APPENDICES**

ATTORNEY GENERAL'S OPINION 45/326, "SYSTEM FOR DESCRIPTION OF REAL  
PROPERTY PARCELS BY REFERENCE TO ASSESSORS' MAPS"

STANDARDS (SAMPLE MAPS AND/OR EXHIBITS) INDEX

DISTRICTS LISTED ON BOARD ROLL OF STATE-ASSESSED PROPERTY

STATUTORY PROVISIONS

**APPENDIX 1: ATTORNEY GENERAL'S OPINION 45/326,  
"SYSTEM FOR DESCRIPTION OF REAL PROPERTY PARCELS BY REFERENCE  
TO ASSESSORS' MAPS"**

State of California  
DEPARTMENT OF JUSTICE  
600 State Building  
San Francisco 2  
July 11, 1946

Board of Equalization  
Business and Professions Bldg.  
Sacramento 14, California  
Attention: Dixwell L. Pierce, Secretary

Gentlemen:

You have submitted to us a pamphlet designated AH-212 entitled, "System for Description of Real Property Parcels by Reference to Assessors' Maps", which has been prepared by you for inclusion in the Assessors' Handbook. After numerous conferences with a representative of your office, this pamphlet has been redrafted and revised in keeping with the suggestions made by us, and you now ask our opinion as to whether or not the material set forth in this pamphlet conforms to the law and will achieve its apparent purposes.

The pamphlet explains a system for description of real property parcels by reference to assessors' maps pursuant to the provisions of section 327, Revenue and Taxation Code. Section 327 Revenue and Taxation Code provides:

Where any county or county officer possesses a complete, accurate map of any land in the county, or whenever such a complete, accurate map has been made in compliance with Section 4218 of the Political Code, the assessor may number or letter the parcels in a manner approved by the board of supervisors. This map or a copy shall at all times be publicly displayed in the office of the assessor.

Land may be described by reference to this map.

All such maps in the possession of the county assessor on August 27, 1937, and used for assessment purposes only, are deemed to have been numbered or lettered and approved properly.

The pamphlet explains the purpose of such system, its advantages, and by exhibits and suggested form of resolution to be passed by the board of supervisors sets forth the procedure for adopting the system. In essence, it contemplates that whenever the county assessor has a complete and accurate map of any property located within a county, which map consists of index maps and

## Appendix 1

master maps of particular areas which contain the basic survey information as outlined in "Assessors' Standard Committee Report No. 6", concerning assessors' maps, the assessor shall delineate parcels upon such master maps and assign a parcel number in the manner therein described. Parcels will be delineated and assigned a number in accordance with use and ownership and according to taxing agencies and revenue districts, as required by the Revenue and Taxation Code for purposes of assessment. The system of numbering is so designed that there would never be a duplication of parcel numbers. For example, Parcel No. 3-36-9 would mean Book 3 of the Assessor's Maps, Map page 36, and Parcel 9 on that map. If the area on any particular map page was blocked, Parcel No. 3-362-9 would mean Book 3 of the Assessor's Maps, Block 362 (that is, Map Page 36, Block 2 thereon), and Parcel 9 within that block. This parcel number with appropriate explanation on the roll would be used to describe the land for purposes of assessment. The same parcel number would then be used to key and index the master property record, appraisal records, transfer records, field maps, and other records maintained by the assessor. The same parcel number could also be used to key and index the records of the tax collector and the redemption officer.

The system contemplates that whenever parcels are divided or combined a new parcel number immediately following the last used parcel number for that block or map page shall be assigned to the new parcel or parcels, so that there would never be a duplication of parcel numbers. For example, in the event of a division, Parcel 3-36-9 would become Parcels 3-36-10 and 3-36-11 if the parcel designated 9 were the highest individual parcel number on that particular map. The assessor need only delineate new parcels resulting from divisions or combinations once each year in order to prepare the new assessment roll, except that it should be done immediately when necessary for the payment of current taxes on part of the assessment as provided for by Chapter 3, Part 5, Division 1 of the Revenue and Taxation Code, or a partial redemption of property as provided for by Chapter 2, Part 7, Division 1 of the Revenue and Taxation Code. Appropriate markings would be made in colored ink on the master map so that at all times one could readily ascertain from an inspection of the map what area of land was covered by any particular parcel number. It is contemplated that where changes become too numerous on any one particular map page, a new map page would be inserted over the old map page and that appropriate reference be made on the old and new map pages referring one to the other, so that likewise an inspection would readily disclose the area covered by any particular parcel number. As contemplated by section 327, such map would be known as the Assessor's Map and it or a copy would at all times be publicly displayed in the office of the assessor.

The advantages in economy and efficiency as explained in the pamphlet in describing real property on the rolls by parcel number and keying all other records to this parcel number are at once apparent. The description of land on the assessment roll by use of a parcel number referring to such map presents the question whether such description constitutes a legal description for purposes of assessment. A further question as to whether all land in the county might be described in this manner is also presented. Unless all land in the county can be described by such parcel number some of the advantages in economy and efficiency will be lost.

## Appendix 1

Section 602 of the Revenue and Taxation Code provides that the roll shall show "land, by legal description." Sections 321-328 of the Revenue and Taxation Code set forth the requirements as to the description of land, and provide the various means by which land may be described for assessment purposes, such as by reference to government sections, Spanish Grants, city lots, official maps, unofficial maps, assessor's maps, or by metes and bounds or other description sufficient to identify the property. Section 327 of the Revenue and Taxation Code expressly provides that land may be described by reference to a map prepared in accordance with the system described in your pamphlet AH-212. There can be no doubt but that a description of land by a parcel number referring to such a map is legally sufficient for all purposes in the taxing process, including description on the roll, notices, and deeds. (See *Morton v. Sloan*, 96 Cal. App. 747; *Schainman v. All Persons*, 96 Cal. App. 753; *Smith v. Addiego*, 54 Cal. App. (2d) 230, and the cases cited in these cases. See also 51 Am. Jur. "Taxation", Sections 676-680, and cases collected in the annotation "Sufficiency of Description of Property on Tax Rolls or in Tax Proceedings, by Reference to Map, Plat, or Survey", (137 A.L.R. 184.)

The basic requirement in describing land by reference to a map is that the land shall be positively identified. In *Smith v. Addiego*, 54 Cal. App. (2d) 230, at 242, the Court sets forth this principle as follows:

In *Lummer v. Unruh*, 25 Cal. App. 97, 104 (142 Pac. 914), the following is quoted from Cooley on Taxation: 'The designation of the land will be sufficient if it affords the owner a means of identification and does not positively mislead him, or is not calculated to mislead him.' The Flood case, the Pennie case, and *Best v. Wohlford*, supra, (64 Cal. 504; 93 Cal. 465; 144 Cal. 733) are cited to the same effect. In the very recent case of *Biaggi v. Phillips*, 50 Cal. App. (2d) 92, 98, (122P. (2d) 619) the same passage is repeated.

Description of land by use of the parcel number as herein explained clearly meets such test.

It is to be borne in mind that the assessor's map to be used in parceling the land within a county is a basic survey map, and an inspection thereof will readily enable any person to locate the land on the surface of the earth. The system of parcel numbering is so designed that there will never be duplicate parcel numbers, and hence no confusion can possibly arise as to the exact property indicated, and an inspection of the map will readily disclose precisely what land is covered by any particular parcel number in the current or any prior fiscal year. Even though new parcel numbers may appear on the map by combinations and divisions of existing parcels, the system is so designed that no confusion can result as to what particular property is covered by any particular parcel number. It is to be noted in this connection that map pages and the areas shown thereon remain fixed. The only changes that would be made from time to time would be in the size of parcels to reflect divisions and combinations of ownership.

The map "shall at all times be publicly displayed in the office of the assessor." Such map is accordingly available to the public for inspection at all times.

## Appendix 1

There is nothing in section 327 of the Revenue and Taxation Code, or any other provision of the law, which would prohibit the assessor from showing changes in ownership by division or combinations of existing parcels. Unless such changes can be shown as they occur, the usefulness of such a system would be greatly impaired and a new set of maps would be required for each year. We accordingly are of the opinion that there is nothing illegal in describing real property by parcel numbers by referring to such assessor's map, even though portions of such map are changed from time to time to reflect changes in ownership by combination or division of existing parcels thereon.

As already pointed out, parcels delineated should conform to the other requirements of law. For example, if a tract of land in one ownership is situated in two or more revenue districts the part in each district shall be separately assessed (Revenue and Taxation Code, section 606), and the area in each district should be assigned a separate parcel number.

There remains for discussion the further question whether all lands within the county may be described by such parcel number. This raises the question whether sectionized land containing more than six hundred and forty acres may be parceled.

Article XIII, section 3 of the Constitution provides:

Every tract of land containing more than six hundred and forty acres, and which has been sectionalized by the United States Government, shall be assessed, for the purposes of taxation, by sections or fractions of sections. The legislature shall provide by law for the assessment, in small tracts, of all lands not sectionized by the United States Government.

Section 322 of the Revenue and Taxation Code provides:

If surveyed under the authority of the United States, land may be described by township, range, section, and fractional section, with its acreage.

If a parcel of such land contains more than 640 acres, it shall be described only as prescribed in this section.

Section 322 of the Revenue and Taxation Code is derived from Political Code sections 3628, 3650, and 3658. In 1939 at the time of the adoption of the Revenue and Taxation Code, and for many years prior thereto, the pertinent provisions of these Political Code sections read as follows:

Section 3628, providing where and how property was to be assessed, provided:

. . . Land shall be assessed in parcels, or subdivisions, not exceeding six hundred forty acres each and tracts of land containing more than six hundred forty acres which have been sectionized by the United States government, shall be assessed by sections or fractions of sections . . . .

Section 3650, providing for the contents of the assessment book, provided that the assessment book shall provide for listing under appropriate headings:

## Appendix 1

. . . Land by township, range, section, or fractional section; and when such land is not a congressional division, or subdivision, by metes and bounds, or other description sufficient to identify it, giving an estimate of the number of acres, not exceeding in any tract six hundred forty acres, locality, and the improvements thereon . . . .

Section 3658, providing for the board of supervisors to furnish maps to the assessor, provided:

. . . Such maps and plat-books shall show the private lands owned or claimed in the county, and if surveyed under the authority of the United States, the divisions and subdivisions thereof, with their acreage, according to such survey; if held under Spanish grant, the exterior boundaries of such grants, the divisions and subdivisions and number of acres claimed . . . .

It is to be noted that section 327 of the Revenue and Taxation Code is based upon former Political Code section 3658b, which was first adopted in 1937 in substantially the same form as now contained in the Revenue and Taxation Code section. Upon the adoption of section 3658b of the Political Code in 1937, the legislature thereby provided another means of describing real property on the assessment roll.

Accordingly, a tract of sectionalized land containing more than six hundred and forty acres should be assessed by sections or fractional sections, as required by the Constitution (see *Lake County v. Sulphur Bank Quicksilver Mining Co.*, 66 Cal. 17; *Best v. Wohlford*, 144 Cal. 733; *Savings & Loan Society v. Burke*, 151 Cal. 616; see also 24 Cal. Jur. "Taxation", section 179).

Before the 1937 addition of Political Code Section 3658b, such sectionized land containing more than six hundred forty acres would of course have been described on the roll by township, range, section, or fractional section, but after the addition of section 3658b to the Political Code in 1937 it could also have been described by reference to the assessor's map so long as it was assessed by sections or fractional sections, as required by the Constitution.

Although section 322 of the Revenue and Taxation Code purports to mandatorily require the description of land by township, range, section, and fractional section when it contains more than six hundred forty acres, we are of the opinion that a tract of sectionized land containing more than six hundred forty acres might be legally described, for the purposes of assessment, by reference to a map under section 3658b of the Political Code, or the present section 327 of the Revenue and Taxation Code, provided that such tract of land is assessed by sections or fractions of sections as required by the constitutional provision and that parcel numbers are assigned which are co-extensive with such sections or fractions of sections. In other words, it is our view that, in light of the historical development of the code sections involved, the provision of section 322 of the Revenue and Taxation Code, that such land shall be described only as prescribed in that section, has reference to the area of land to be assessed rather than the manner in which the land is actually described on the assessment roll. The foregoing conclusion is apparent when it is noted that those portions of Political Code Sections 3628, 3650, 3658, heretofore quoted, which according to the code commissioner's note is the basis of the codification of present section 322

## Appendix 1

Revenue and Taxation Code, dealt with three separate subjects and did not mandatorily require that sectionized land containing more than 640 acres be described only by township, range, section, and fractional sections, but only required that such land "shall be assessed by sections or fractions of sections." There is nothing to indicate that in codifying section 322 Revenue and Taxation Code there was any intent to change the existing law. The apparent mandatory requirement in the second paragraph of section 322 must be considered as an inadvertence occurring in codification. Accordingly, the provisions of section 322 Revenue and Taxation Code should be construed as a restatement and continuation of the previous statutory provisions (section 2 Revenue and Taxation Code).

This conclusion as to the effect of section 322 is strengthened by the language contained in the first sentence of section 322 to the effect that a tract of sectionized land containing less than six hundred forty acres may be described by township, range, section or fraction of section with its acreage. There is no doubt but that sectionized land containing less than 640 acres may be described by reference to a parcel number. This conclusion is also supported by the other provisions contained in Chapter 2, Part 2, Division 1, Revenue and Taxation Code (sections 321-328) providing other means for legally describing property for assessment purposes.

Although we are satisfied that land may be legally described for assessment purposes by a system of parcel numbers, as herein discussed, it is possible that clarifying legislation, particularly with reference to sectionized land, should be proposed in order to remove all doubt from the subject.

Very truly yours,

(Signed) Robert W. Kenny

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ROBERT W. KENNY, Attorney General

(Signed) E.G. Benard

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E.G. BENARD, Deputy Attorney General

EGB:FTB

## APPENDIX 2: STANDARDS (SAMPLE MAPS AND/OR EXHIBITS) INDEX

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NOTE:  
PEN SIZE AND LETTERING GUIDE  
ARE SHOWN THUS:  
2-140

2-175  
SECS. 7, 8, & W 1/2 9, T.7N., R.10E., M.D.B. & M.  
or  
RANCHO ARROYO SECO

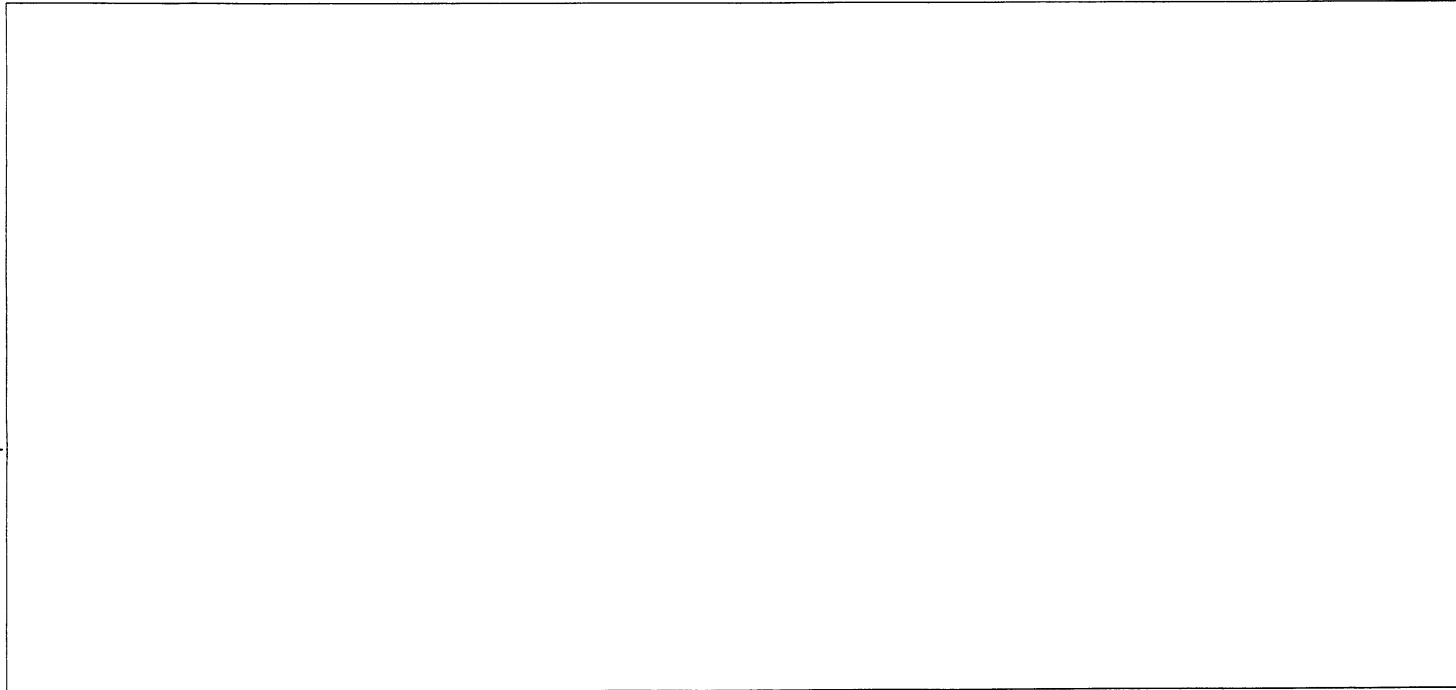
1-140  
Tax Rate Area  
57-002  
72-003

3-240  
53-21

STANDARD NO. 1 - SIZE AND SCALES,  
TITLE AND CROSS-REFERENCE TRACINGS  
FOR ASSESSOR'S DETAILED MAPS

(20)  
1-140

00-80 1"= 200'



(04)  
1-140

(Bk.22)  
6  
1-140  
00-100

ASSESSOR'S CADASTRAL MAP	
REVISED	1. THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY.
	2. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN.
	3. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

1-140  
(23)  
1-140  
Evergreen Acres, R.M. Bk. 42-Pg. 16

USE ONLY ON PAGES  
CONTAINING PARCELS  
WITHIN CITY LIMITS

1-140  
CITY OF JACKSON  
or  
CITY & VICINITY OF JACKSON  
Assessor's Map Bk. 53, Pg. 21  
County of Calif.

00-100  
NOTE - Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.

Page 58

EXPLANATION – STANDARD NO. 2

**Recommended System for Laying Out and Numbering Detail Maps**

Standard No. 2 shows the recommended system for laying out and numbering detail maps. The numbering system in general is from left to right starting at the upper left-hand corner of the section, township, or other geographic area. Cities should constitute a geographic area and be divided into one or more map books. For rural areas the maps should be numbered by townships or ranchos so that the books for such areas will be in township order or rancho order.

The system recommended for scales 1 inch = 800 feet, 1 inch = 1200 feet, and 2 inches = 1 mile will put the maps in section order insofar as practicable.

The above scales should be considered as base scales, and all areas should be mapped on the most suitable of these scales. The base scale will serve as subindex maps of areas that are mapped in greater detail on scales 1 inch = 100 feet, 1 inch = 200 feet and 1 inch = 400 feet.

If an area was being mapped on scale 1 inch = 800 feet, the maps in the first township would be numbered 1 to 18, the second 19 to 36, etc. The maps for each map book should be numbered consecutively starting with number 1 in each book.

When it becomes necessary to map a portion of the area covered by a map on a larger scale, the area to be enlarged should follow in numbering sequence the page from which it was extracted. See sample on scale 1 inch = 400 feet. See Standard Nos. 10 (pg. 73) and 12 (pg. 75) in Appendix 2.

Assessor's Maps - Standard No.2  
Recommended System for Laying Out and Numbering Detailed Maps  
Numbers in circles are Detailed Map Numbers

For Urban Property Generally

1	2	3	4
5	6	7	8
9	10	11	12
13	14	15	16
17	18	19	20
21	22	23	24
25	26	27	28
29	30	31	32

Map Scale 1"=100'  
32 Maps per Section  
20 Acres per Map

For Urban Property and Larger Parcels

1	2
3	4
5	6
7	8

1"=200'  
8 Maps per Section  
80 Acres per Map

For Orchard and Small Farm Property

1
3
2
4

1"=400'  
2 Maps per Section  
320 Acres per Map

Division of Township

For Medium Farm Property

6	3	5	4	2	3	2	1	1
7	4			5			6	12
18	9			8			7	13
19	10			11			12	24
30	15			14			13	25
31	16	32	33	17	34	35	18	36

Map Scale 1"=800'  
18 Maps per Township  
1280 Acres per Map

For Large Dry Farm and Similar Property

6					1
	1				2
	3				4
	5				6
31					36

1"=1200'  
6 Maps per Township  
3840 Acres per Map

For Mountain Areas

6					1
			1		
			2		
31					36

2"=1.Mile  
2 Maps per Township  
11,520 Acres per Map

EXPLANATION – STANDARD NO. 3

**County Index to Assessor's Map Books**

For the base of the county index map, the best available wall map should be obtained. Generally, a scale of 1/2" or 1" to the mile will be most satisfactory.

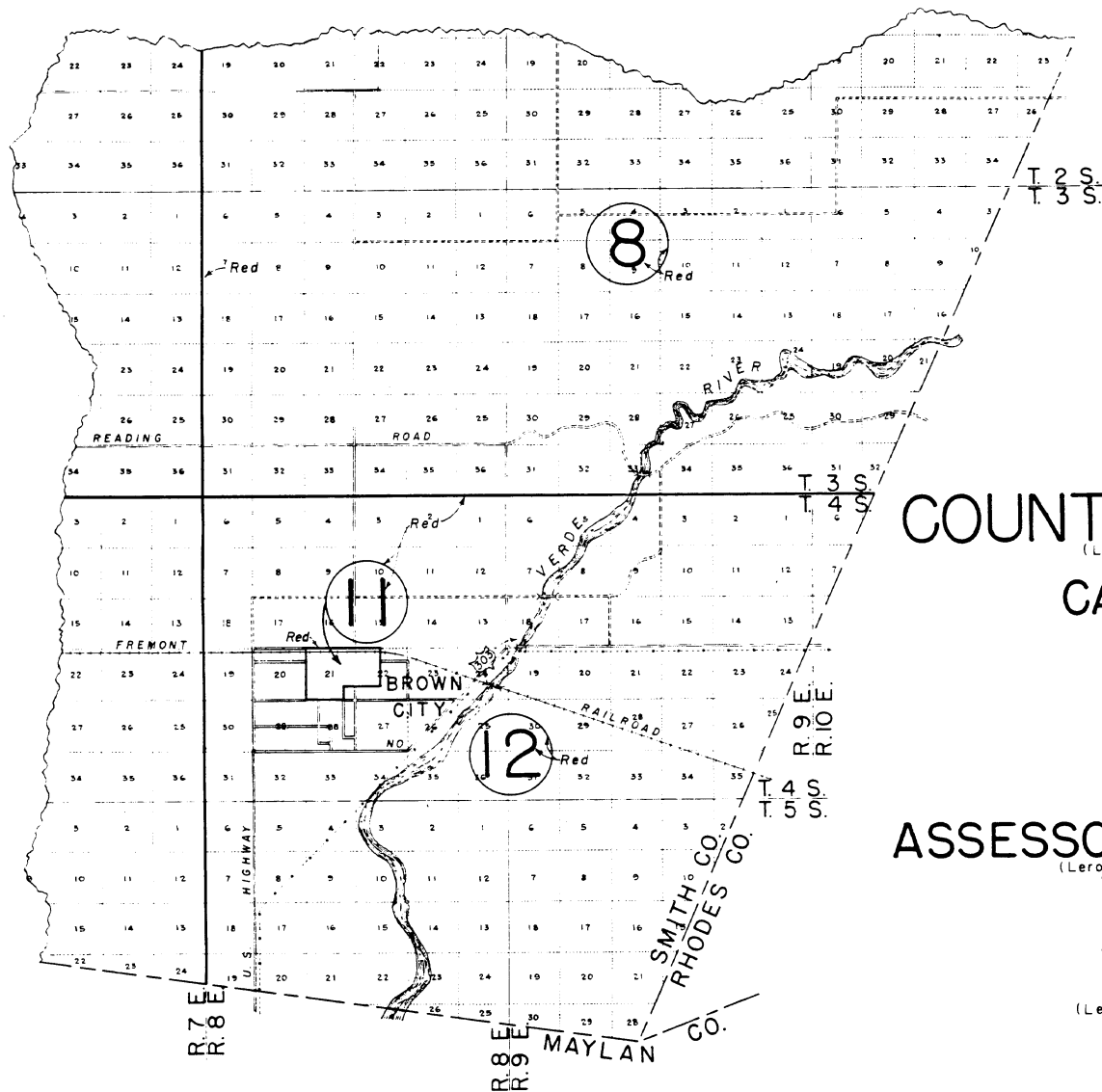
On this general county map the area covered by each map book should be outlined with a heavy red line, and in the center of each area the book number should be shown in red. See sample map Standard No. 3.

The first step in laying out the map books is to mark out the areas on a general county map that should be mapped at the various standard scales. This is determined by the type of property and sizes of parcels. See Standard Nos. 1 (pg. 58) and 2 (pg. 59).

The second step is to lay out the map books so that each map book will have between 24 and 32 detail maps. Cities should first be checked and laid out, generally following city limit lines. The rural map book should next be outlined covering about 24 to 30 maps, generally following township, range, or rancho lines. The areas covered by each book should, insofar as practicable, be in a systematic rectangular blocked-out area. No attempt should be made to follow school or other taxing district boundaries.

The third step is the numbering of the map books or areas. In general we recommend they be numbered from left to right, starting at the upper left-hand corner. Sometimes it will be desirable to assign a city area and its map book numbers before the rural map book numbers are assigned.

The county index to assessor's map books should be put on the wall or other place convenient for users of the map books. Often two copies will be found most convenient – one for public use in the outer office and one for office use in the office work room.



(Note: Red recommended for book-boundary lines and book numbers when making up County Index Maps.)



STANDARD NO. 3  
COUNTY INDEX TO ASSESSOR'S MAP BOOKS

# COUNTY OF SMITH CALIFORNIA INDEX TO ASSESSOR'S MAP BOOKS

(Leroy No. 4 Pen, No. 500 Guide)  
(Leroy No. 4 Pen, No. 350 Guide)

(Leroy No. 2 Pen, No. 240 Guide)  
1954

EXPLANATION – STANDARD NOS. 4, 5 and 6

**Map Book Index Map – Outside and Inside**

An index map for each map book should be made after the map book area is determined. It should generally be made on one map, but for some areas it will be advisable to put it on two maps - one map on a small scale of the entire area and a sub-map of a portion of the area on a large scale. The subindex might be for a village or similar area.

The index maps should be on a standard scale, using as few scales as possible. Copies of the index maps can be used as a convenient set of maps of the county for miscellaneous uses where small scale maps are suitable. They should be cross-referenced by use of adjoining book numbers. See sample map Standard No. 4.

The area covered by each detail map should be outlined in red and the map number (page number) shown in red in the center of the area.

INFORMATION TO BE SHOWN

1. General
  - a. Title of map (see sample map).
  - b. Book number of bordering books. See Standard No. 1 (pg. 58).
  - c. North arrow. See Standard No. 1 (pg. 58).
  - d. Scale of map. See Standard No. 1 (pg. 58).
2. Descriptive Information – townships, ranges, sections, or ranchos and lots.
3. Highway names and route numbers – show highway name and route number on top or left side of highway except when railroad or other information interferes.
4. Ownership and use of public property (park, airport, etc.).
5. Topography – creeks, rivers, shorelines, lakes, and marshes.
6. Works and structures – railroads, stations, highways, bridges, mile posts, power lines, levees, wharves, mines, large tanks, canals, reservoirs, and aqueducts.

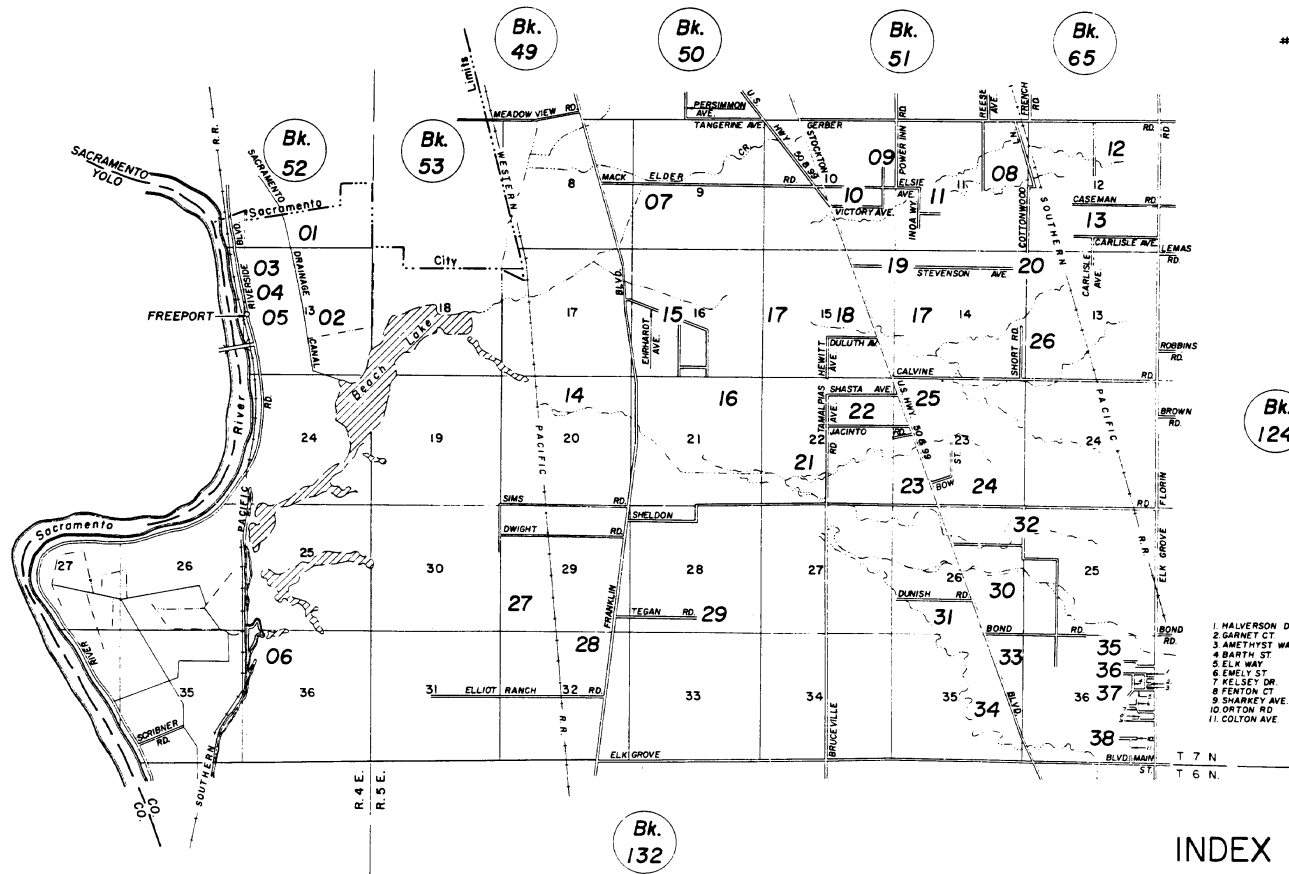
POR. T. 7 N., R. 4 & 5 E.

STANDARD NO. 4

MAP BOOK INDEX - OUTSIDE

\*\* 00-80

1" = 4600'  
M D B & M.



INDEX

2-240

BOOK 120

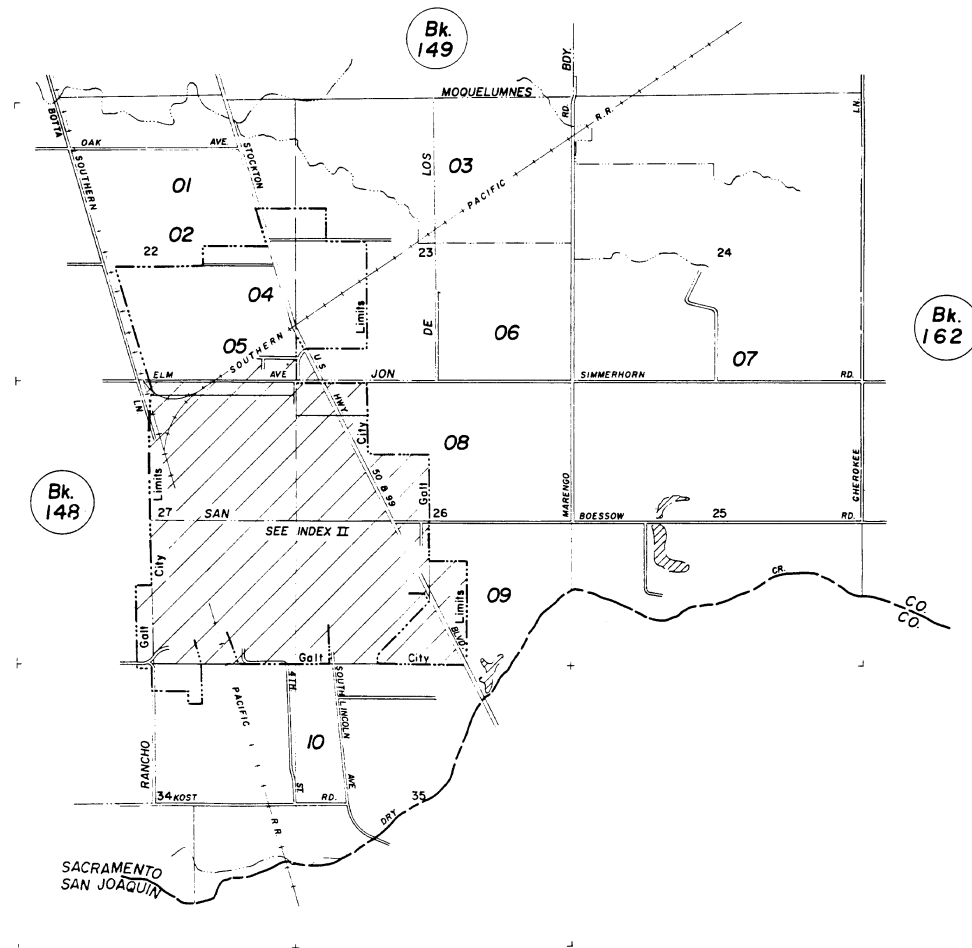
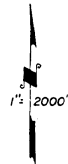
2-240

Assessor's Maps 2-175  
County of , Calif. 2-175

Page 64

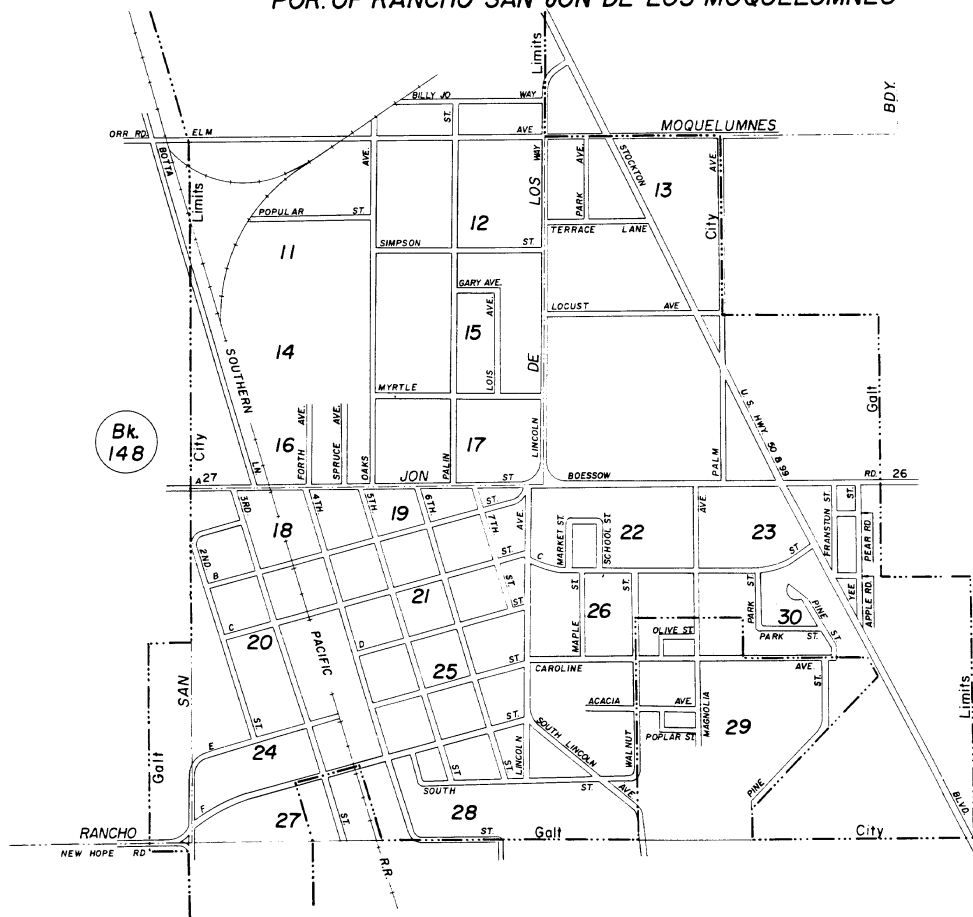
POR. T. 5 N., R. 6 E., M. D. B. & M. 8  
 POR. OF RANCHO SAN JON DE LOS MOQUELUMNES

STANDARD NO. 5  
 MAP BOOK INDEX - OUTSIDE



INDEX I  
 BOOK 150  
 Assessor's Maps  
 County of \_\_\_\_\_, Calif.  
 Page 65

POR. T.5 N., R.6 E., M.D.B.&M. 8  
 POR. OF RANCHO SAN JON DE LOS MOQUELUMNES



STANDARD NO. 6  
 MAP BOOK INDEX - INSIDE



INDEX II  
 BOOK 150  
 Assessor's Maps  
 County of  , Calif.  
 Page 66

EXPLANATION – STANDARD NO. 7

**Detailed Map – Urban Property**

(Scale - 1" = 100')

This scale is recommended for almost universal use for urban or subdivided suburban property. In business locations or other areas where ownerships are lots 20 to 30 feet in width, scale A - 1" = 50' is recommended.

The system of numbering maps shown in Standard No. 2 (pg. 59) is recommended but may be varied to meet unusual layouts.

INFORMATION TO BE SHOWN ON TRACING

1. General
  - a. Title of map - subdivision; township and range; section; or rancho and lot.
  - b. Book and page numbers.
  - c. City.
  - d. North arrow.
  - e. Scale of map.
  - f. Page number of bordering maps.
2. Descriptive Information
  - a. Township, range, and section, or rancho and lot if needed.
  - b. Subdivision names, tract names or numbers with recorded book and page when they cover only a portion of the map and are not the title. Such title and its recorded book and page should be shown in the border whenever possible.
  - c. Property ownership lines with essential courses and distances.
  - d. Dimensions of lots.
  - e. Lot numbers (center of lot).
  - f. Parcel numbers (to be placed when possible to the rear of parcel).
  - g. Original block numbers.
  - h. Assessor's block numbers.
  - i. Acreage of any parcel of an acre or more.
  - j. Widths of streets.
3. Street names, highway names, and route numbers.
4. Ownership and use of public property (city hall, library, park, etc.).
5. Creeks, rivers, bridges, shorelines, etc.

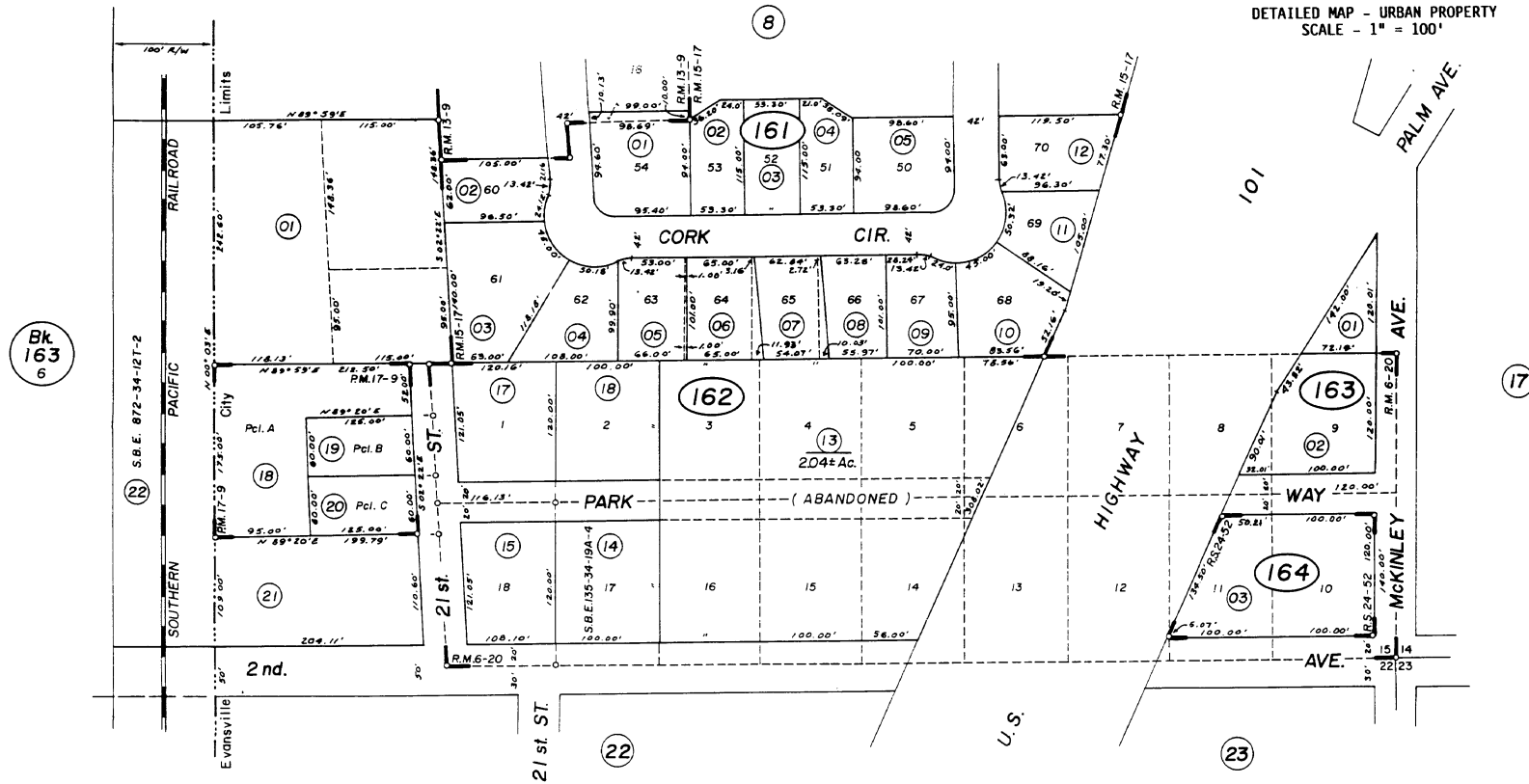
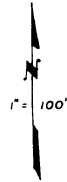
SUBDIVIDED LAND & POR. SEC. 15, T.8N., R.6E., M.D.B. & M.

Tax Rate Area  
86-003

164-16

STANDARD NO. 7

DETAILED MAP - URBAN PROPERTY  
SCALE - 1" = 100'



ASSESSOR'S CADASTRAL MAP	
REVISED	
3-16-86 D.P.	1. THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY.
11-03-90 M.S.	2. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN.
1-22-92 D.J.	3. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.

Park Terrace Sub., R.M.Bk.6-Pg.20  
Fuller Town Unit No. 2, R.M.Bk.13-Pg.9  
Fuller Town Unit No. 3, R.M.Bk.15-Pg.17

CITY OF EVANSVILLE  
Assessor's Map Bk. 164, Pg. 16  
County of Calif.

NCTE - Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.

EXPLANATION – STANDARD NO. 8

**Detailed Map – Large Urban and Small Farm Property**

(Scale - 1" = 200')

This scale is recommended for urban or suburban property where the parcels range from one-half acre to five acres in area. Often such areas will be subdivided for high-class residential or suburban residential lots.

The system of numbering maps shown in Standard No. 2 (pg. 59) is recommended but may be varied to meet unusual layouts.

INFORMATION TO BE SHOWN ON TRACING

1. General
  - a. Title of map - subdivision; township and range; section; or rancho and lot.
  - b. Book and page numbers.
  - c. City.
  - d. North arrow.
  - e. Scale of map.
  - f. Page number of bordering maps.
2. Descriptive Information
  - a. Township, range, and section, or rancho and lot if needed.
  - b. Subdivision names, tract names or numbers with recorded book and page when they cover only a portion of the map and are not the title. Such title and its recorded book and page should be shown in the border whenever possible.
  - c. Property ownership lines with essential courses and distances.
  - d. Dimensions of lots.
  - e. Lot numbers (center of lot).
  - f. Parcel numbers (to be placed when possible to the rear of parcel).
  - g. Original block numbers.
  - h. Assessor's block numbers.
  - i. Acreage of any parcels of an acre or more.
  - j. Widths of streets.
3. Street names, highway names and route numbers.
4. Ownership and use of public property (city hall, library, park, etc.).
5. Creeks, rivers, bridges, shorelines, etc.

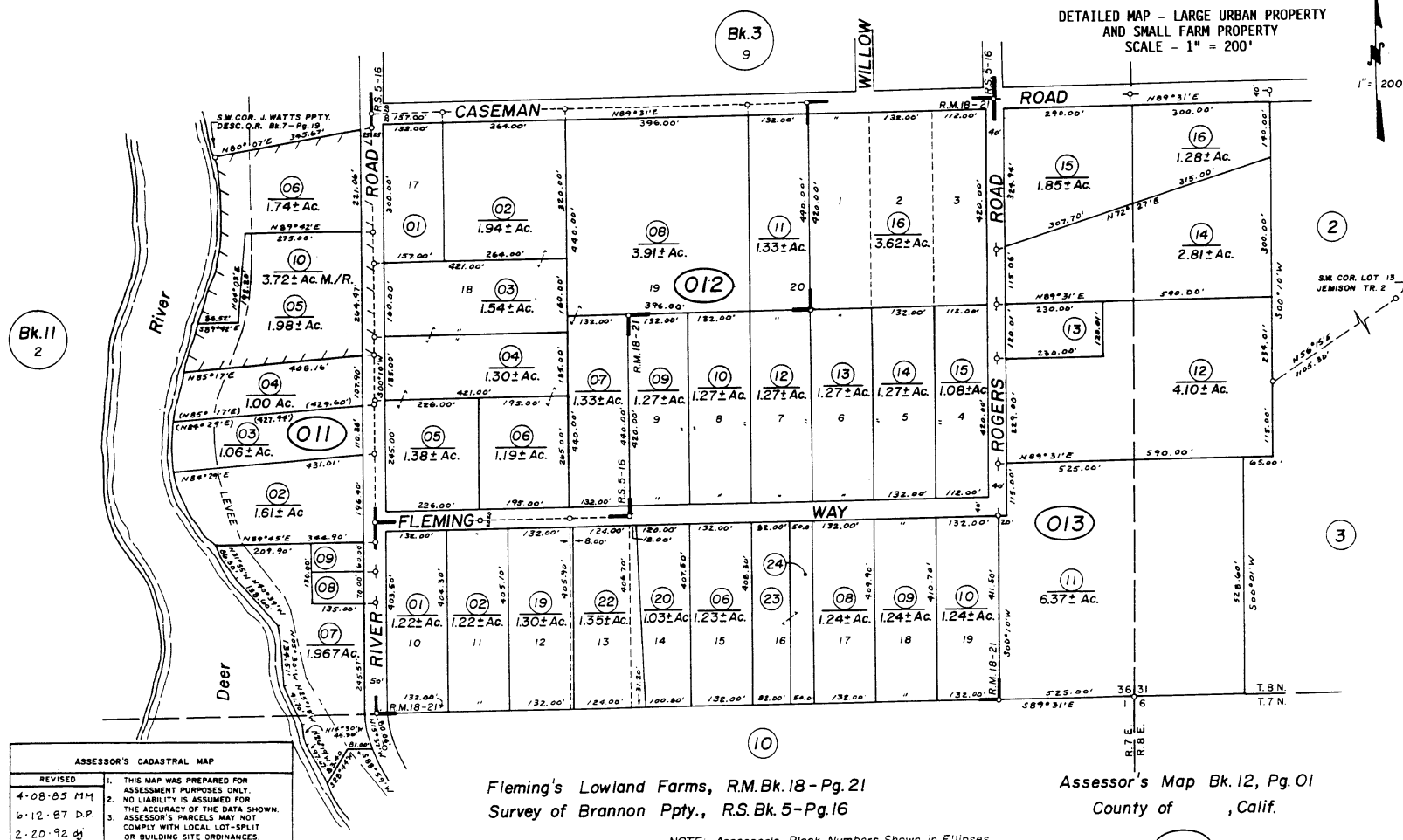
SUBDIVIDED LAND & POR. SEC. 36 T.8N., R.7E.,  
& SEC. 31 T.8N., R.8E., M.D.B. & M.

Tax Rate Area  
12-012

12-01

STANDARD NO. 8

DETAILED MAP - LARGE URBAN PROPERTY  
AND SMALL FARM PROPERTY  
SCALE - 1" = 200'



EXPLANATION – STANDARD NO. 9

**Detailed Map – Orchard and Small Farm Property**

(Scale - 1" = 400')

This scale is recommended for orchard and small farm property where the parcels range from 5 to 20 acres in area. It is a suitable scale for orchard areas and for areas with other intensive farming activities as well as small farms for chickens, etc.

The system of numbering maps shown in Standard No. 2 (pg. 59) is recommended but may be varied to meet unusual layouts.

INFORMATION TO BE SHOWN ON TRACING

1. General
  - a. Title of map -subdivision; township and range; section; or rancho and lot.
  - b. Book and page numbers.
  - c. City.
  - d. North arrow.
  - e. Scale of map.
  - f. Page number of bordering maps.
2. Descriptive Information
  - a. Township, range, and section, or rancho and lot if needed.
  - b. Subdivision names, tract names or numbers with recorded book and page when they cover only a portion of the map and are not the title. Such title and its recorded book and page should be shown in the border whenever possible.
  - c. Property ownership lines with essential courses and distances.
  - d. Dimensions of lots.
  - e. Lot numbers (center of lot).
  - f. Parcel numbers (lower rear or rear of parcel for small parcels and center for larger parcels).
  - g. Acreage of any parcels of an acre or more.
  - h. Widths of streets.
3. Street names, highway names, and route numbers.
4. Ownership and use of public property (city hall, library, park, etc.).
5. Creeks, rivers, bridges, shorelines, etc.

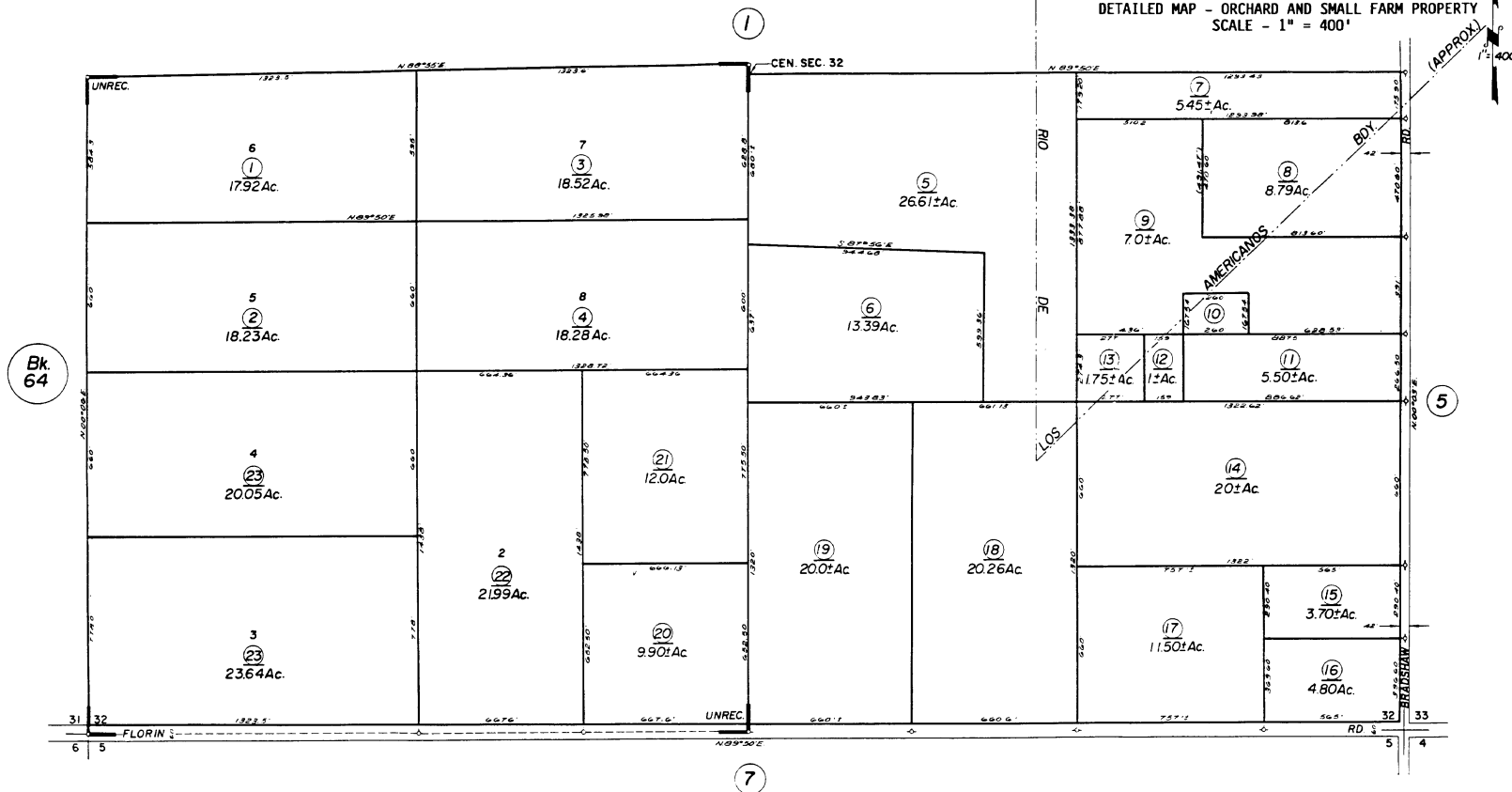
S. 1/2 SEC. 32, T. 8 N., R. 6 E., M.D.B. & M.  
& POR. RANCHO RIO DE LOS AMERICANOS

Tax Area Code

66-04

STANDARD NO. 9

DETAILED MAP - ORCHARD AND SMALL FARM PROPERTY  
SCALE - 1" = 400'



Unrec. - Map of Barmby Prop.

Assessor's Map Bk. 66 - Pg. 04  
County of , Calif.

NOTE - Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles.

Page 72

EXPLANATION – STANDARD NO. 10

**Detailed Map – Large Orchard and Medium-Size Farm Property**

(Scale - 1" = 800")

This scale is recommended for large orchard and medium-size farm property where parcels range from 10 to 80 acres in area. It is a suitable scale for orchard areas and for areas with other types of farming activities such as vineyards, dairies, etc.

The system of numbering maps shown in Standard No. 2 (pg. 59) is recommended but may be varied to meet unusual layouts.

INFORMATION TO BE SHOWN ON TRACING

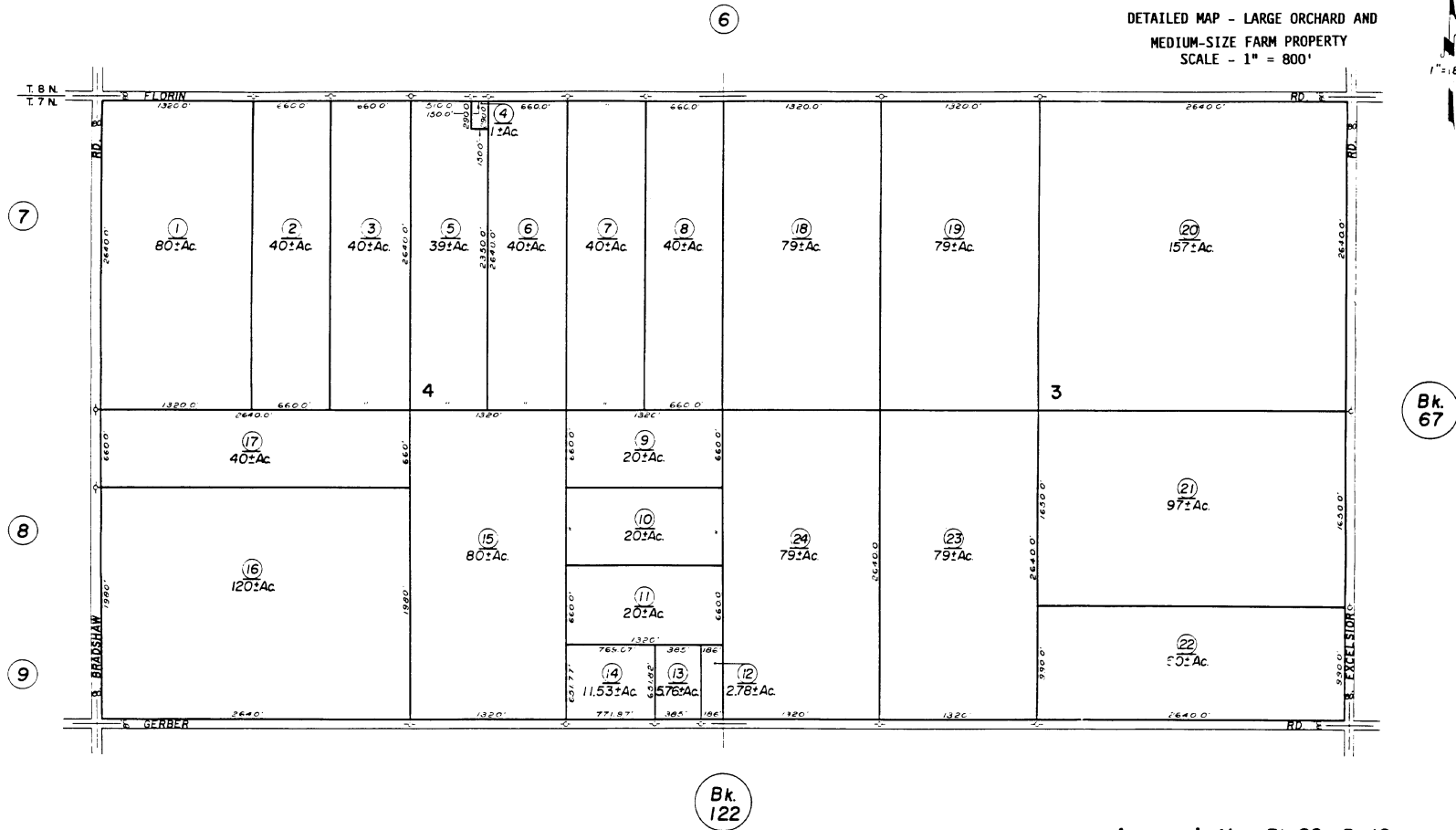
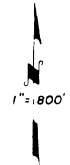
1. General
  - a. Title of map -subdivision; township and range; section; or rancho and lot.
  - b. Book and page numbers.
  - c. North arrow.
  - d. Scale of map.
  - e. Page number of bordering maps.
2. Descriptive Information
  - a. Township, range and section, or rancho and lot if needed.
  - b. Subdivision names, tract names or numbers with recorded book and page, when they cover only a portion of the map and are not the title. Such title and its recorded book and page should be shown in the border whenever possible.
  - c. Property ownership lines with essential courses and distances.
  - d. Dimensions of lots.
  - e. Lot numbers (center of lot).
  - f. Parcel numbers (lower rear or rear of parcel for small parcels and center for larger parcels).
  - g. Acreage of any parcels of an acre or more.
  - h. Widths of streets.
3. Street names, highway names and route numbers.
4. Ownership and use of public property (city hall, library, park, etc.).
5. Creeks, rivers, bridges, shorelines, etc.

SEC. 3 & 4, T. 8 N., R. 6 E., M. D. B. & M.

Tax Area Code 66-10

STANDARD NO. 10

DETAILED MAP - LARGE ORCHARD AND  
MEDIUM-SIZE FARM PROPERTY  
SCALE - 1" = 800'



NOTE - Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles

Assessor's Map Bk. 66 - Pg. 10  
County of , Calif.  
Page 74

EXPLANATION – STANDARD NO. 11 and 12

**Detailed Map – Large-Size Farm Property**

(Scale - 1" = 1200')

This scale is recommended for detail maps for large-size farm properties generally. It is for areas where the average farm contains 40 acres or more.

Where any areas are divided into parcels ranging from 1 to 40 acres, it is recommended that a sub-map of that area be made on scales, 1 inch = 200 feet, 1 inch = 400 feet or 1 inch = 800 feet, whichever is the most suitable.

INFORMATION TO BE SHOWN ON TRACING

1. General
  - a. Title of map - township and range, base and meridian or rancho and lot; assessor's map no., County, California, and year.
  - b. Book and page numbers.
  - c. Page number of bordering maps.
  - d. North arrow.
  - e. Scale of map.
2. Descriptive Information
  - a. Township, range, and section or rancho and lot when not part of the title.
  - b. Subdivision names, tract names or numbers with recorded book and page, when they cover only a portion of the map and are not the title. Such title and its recorded book and page should be shown in the border whenever possible.
  - c. Property ownership lines with essential courses and distances.
  - d. Section dimensions if known.
  - e. Acreage of sections or rancho lots and net acreage of parcels. Show gross acreage of section or rancho lot immediately under section number or rancho lot number. Show net acreage of ownership immediately under parcel number.
  - f. Widths of highways.
  - g. Parcel numbers to be shown in center of parcel in circle .20" diameter.
3. Highway names and route numbers. Show highway name and route number on top or left side of highway except when railroad or other information interferes.

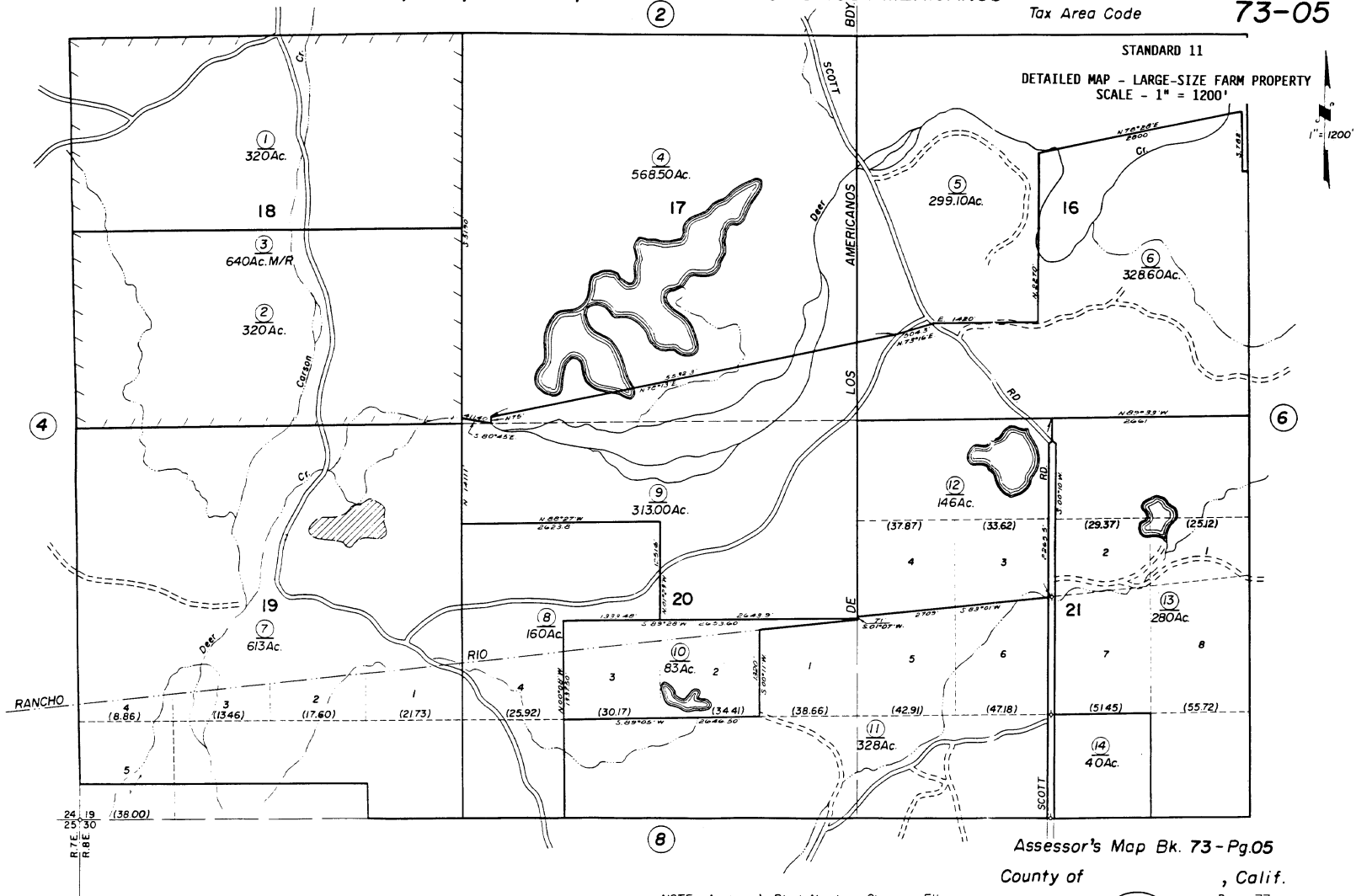
## Appendix 2

4. Ownership and use of public property (park, airport, etc.).
5. Topography – creeks, rivers, shorelines, lakes, and marshes.
6. Works and structures – railroads, stations, packing sheds, highways, bridges, mile posts, power lines, levees, wharves, mines, large tanks, canals, reservoirs, and aqueducts.

POR. T. 8N., R. 8E., M. D. B. & M., & POR. RANCHO RIO DE LOS AMERICANOS

Tax Area Code

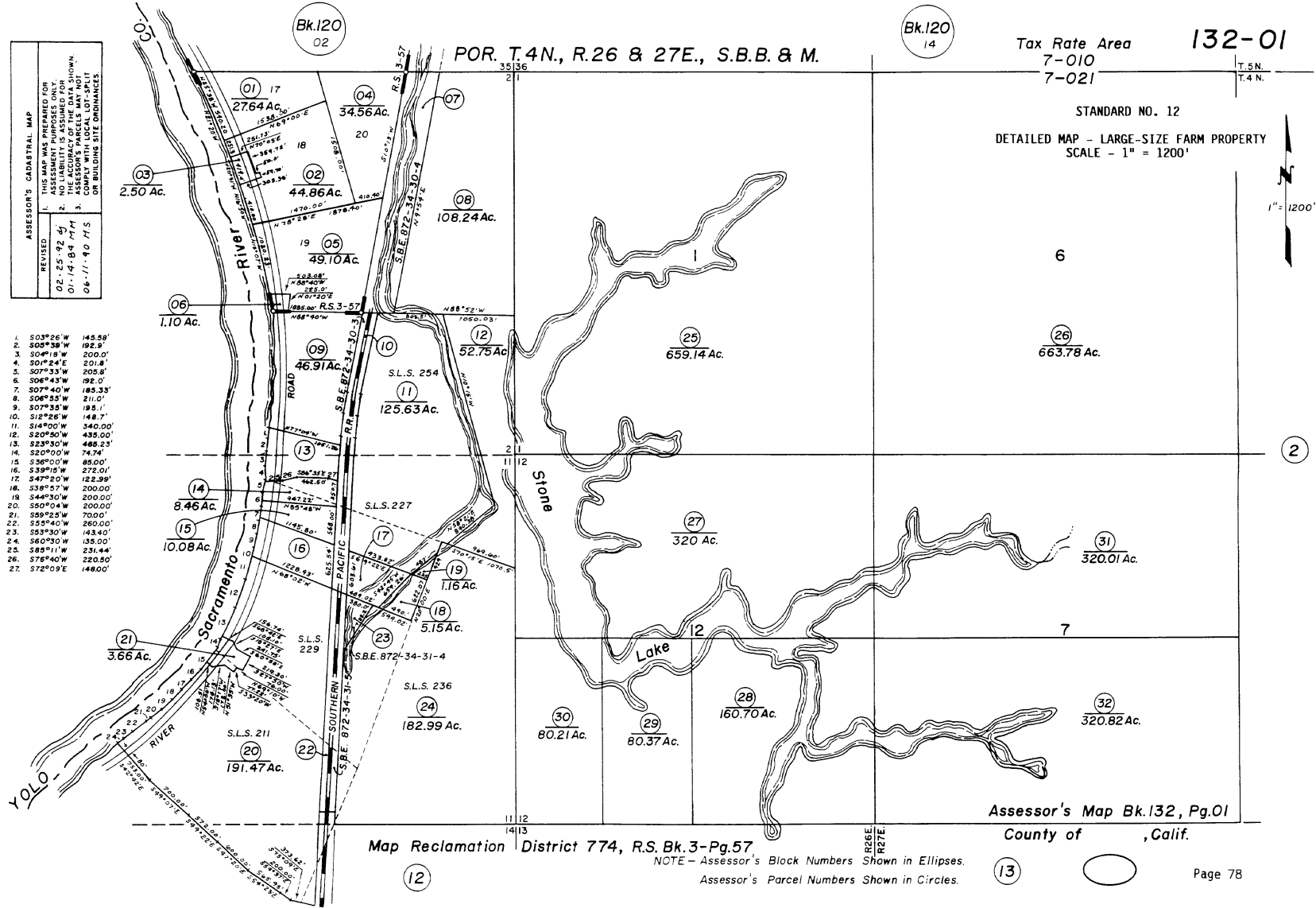
73-05



NOTE - Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles

ASSESSOR'S CADASTRAL MAP	
REVISED	1. THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY.
02-25-92	2. THE ACCURACY OF THE DATA SHOWN ON THIS MAP IS GUARANTEED BY THE ASSESSOR'S PARCELS MAY NOT BE BUILDING SITE ORDINANCES.
01-14-84	3.
06-11-92	4.

1. S03°26'W 145.58'
2. S00°58'W 192.9'
3. S04°18'W 200.0'
4. S01°24'E 201.8'
5. S07°33'W 205.8'
6. S06°43'W 192.0'
7. S07°40'W 185.33'
8. S04°55'W 211.0'
9. S07°35'W 185.1'
10. S12°26'W 148.7'
11. S14°00'W 340.00'
12. S20°50'W 435.00'
13. S23°30'W 468.23'
14. S20°00'W 74.74'
15. S36°00'W 85.00'
16. S39°15'W 272.01'
17. S47°20'W 122.98'
18. S39°57'W 200.00'
19. S44°30'W 200.00'
20. S50°04'W 200.00'
21. S59°25'W 70.00'
22. S55°40'W 260.00'
23. S53°30'W 143.40'
24. S60°30'W 135.00'
25. S85°11'W 231.44'
26. S76°40'W 220.50'
27. S72°09'E 148.00'



Map Reclamation District 774, R.S. Bk.3-Pg.57

Assessor's Map Bk.132, Pg.01

County of , Calif.

EXPLANATION – STANDARD NO. 13

**Detailed Map - Mountain Areas**

(Scale - 2" = 1 mile)

This scale is recommended for detail maps for mountain areas generally. It is for areas used principally for grazing and timber.

Sub-maps should be used for areas divided for farming or other purposes where a larger scale map is desirable.

INFORMATION TO BE SHOWN ON TRACING

1. General

- a. Title of map – township, range, base and meridian or rancho and lot; assessor's map no., County, California, and year.
- b. Book and page numbers.
- c. Page number of bordering maps.
- d. North arrow.
- e. Scale of map.

2. Descriptive Information

- a. Township, range, and section, or rancho and lot when not part of the title.
  - b. Subdivision names, tract names or numbers with recorded book and page, when they cover only a portion of the map and are not the title. Such title and its recorded book and page should be shown in the border whenever possible.
  - c. Property ownership lines.
  - d. Section dimensions if known.
  - e. Acreage of sections or rancho lots and net acreage of parcels. Show gross acreage of section or rancho lot immediately under section number or rancho lot number. Show net acreage of ownership immediately under parcel number.
3. Highway names and route numbers, Show highway name and route number on top or left side of highway except when railroad or other information interfere.
  4. Ownership and use of public property (park, airport, etc.).
  5. Topography – creeks, rivers, shorelines, lakes, and marshes.
  6. Works and structures – railroads, stations, packing sheds, highways, bridges, mile posts, power lines, levees, wharves, mines, large tanks, canals, reservoirs, and aqueducts.

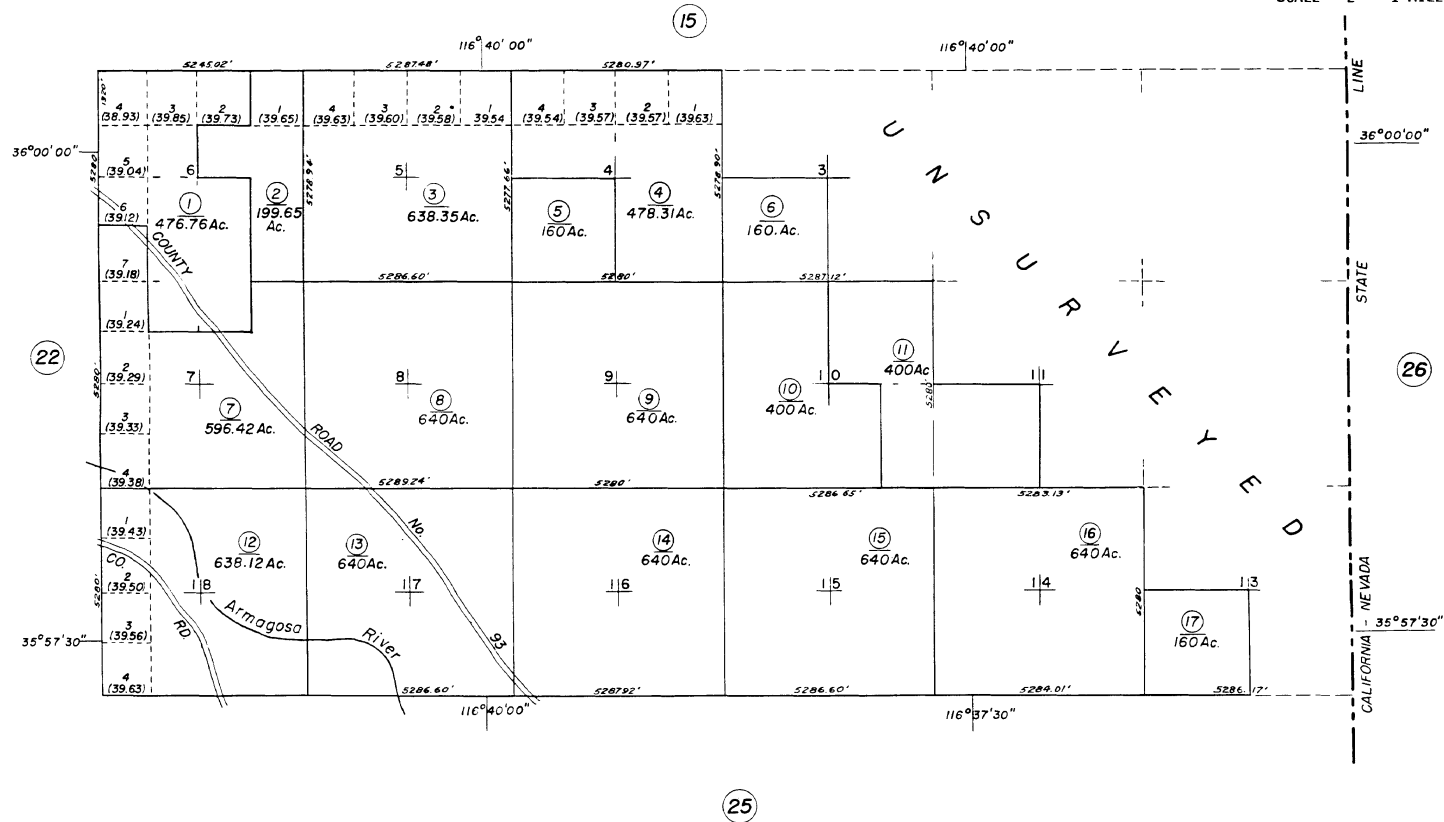
N $\frac{1}{2}$  T. 21 N., R. 5 W., M. D. B. & M.

Tax Area Code  
66-00

21-24

STANDARD NO. 13

DETAILED MAP - MOUNTAIN AREAS  
SCALE - 2" = 1 MILE



Assessor's Map Bk. 21-Pg. 24  
County of Calif

NOTE- Assessor's Block Numbers Shown in Ellipses.  
Assessor's Parcel Numbers Shown in Circles.

Page 80

EXPLANATION – STANDARD NO. 14

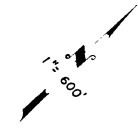
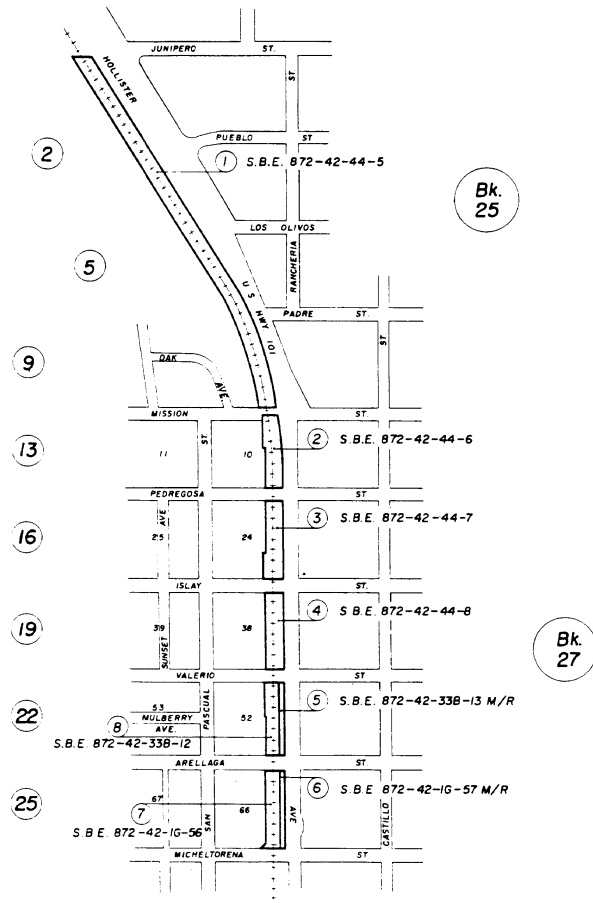
**Detailed Map – Canals, Pipelines and Toll Roads  
and State Board of Equalization Parcels**

Where an assessor's map book contains canals, pipelines, or toll roads that are assessed on the mileage basis pursuant to section 984 of the Revenue and Taxation Code, a copy map for the book should be prepared and assigned a page number. The page number should preferably be the first page in the book. The canal, pipeline, or toll road should be clearly indicated on this index map, and a parcel number assigned to the portion in each tax-rate area. The parcel number can be put centrally on the canal, pipeline, or toll road within the tax-rate area, using the usual parcel number designation. An arrow may be added if it appears advisable to indicate that it covers the canal, pipeline, or the toll road.

# PUEBLO LANDS

Tax Area Code

43-01



STANDARD NO. 14

DETAILED MAP - CANALS, PIPELINES, TOLL ROADS,  
AND STATE BOARD OF EQUALIZATION PARCELS

Assessor's Map Bk.43 -Pg.01

County of

, Calif.

NOTE - Assessor's Block Numbers Shown in Ellipses  
Assessor's Parcel Numbers Shown in Circles

Page 82

EXPLANATION – STANDARD NO. 15

**Detailed Map – Condominium Property**  
(Scale, Flexible, 1" = 100' to 1" = 20" as needed)

This scale is recommended for urban or suburban property where the parcels are subdivisions of air space (units) held in fee title plus an interest in the common area of the condominium project.

The system of numbering maps shown in Standard No. 2 (pg. 59) is recommended, but may be varied to meet unusual layouts.

INFORMATION TO BE SHOWN ON TRACING

1. General
  - a. Book and page numbers.
  - b. City.
  - c. North arrow.
  - d. Scale of map.
  - e. Page number of bordering maps.
2. Descriptive Information
  - a. Subdivision name with recorded book and page.
  - b. Property ownership lines, boundary of the project lot(s), building footprint outline, unit airspace outline is optional.
  - c. Dimensions of lot(s), generally the boundary of the project. Building and unit dimensions are optional.
  - d. Lot numbers of common area, center of lot, may be varied to meet layout needs.
  - e. Acreage of any parcel of common area an acre or more.
  - f. Common area location.
  - g. Building and unit location, delineation of building footprint noting units located in the building.
  - h. Assessor's block numbers.
  - i. General condominium notes.
  - j. Assessor's parcel numbers shown in a schedule opposite each unit number.
3. Street, route, and highway names.
4. Creeks, rivers, bridges, shoreline, etc.

GENERAL CONDOMINIUM NOTES, LARKSPUR COURTS CONDOMINIUMS

- 1.) Condominium buildings with their respective numbers are positioned within the condominium project area as shown on the "Map of Larkspur Courts Condominiums", filed in Volume 20 of Maps, page 65, County Records.
- 2.) The "Common Area" of this project is the land and real property included within the boundary of the aforesaid "Map of Larkspur Courts Condominiums", excepting therefrom all condominium units within Buildings 1 thru 27 inclusive, which are subdivisions of airspace as shown and defined within the Condominium Plan entered as "Exhibit A" of the "Larkspur Courts Enabling Declaration" recorded as O.R. 91-28576, County Official Records.
- 3.) The interest in the common area, held by each unit owner, is an undivided equal interest as tenant in common in the condominium common area of the condominium building in which the unit is located; each unit shall have appurtenant to it an interest in the "Recreational Common Area", more particularly described as LOT 1 as shown upon the aforesaid "Map of Larkspur Courts Condominiums".

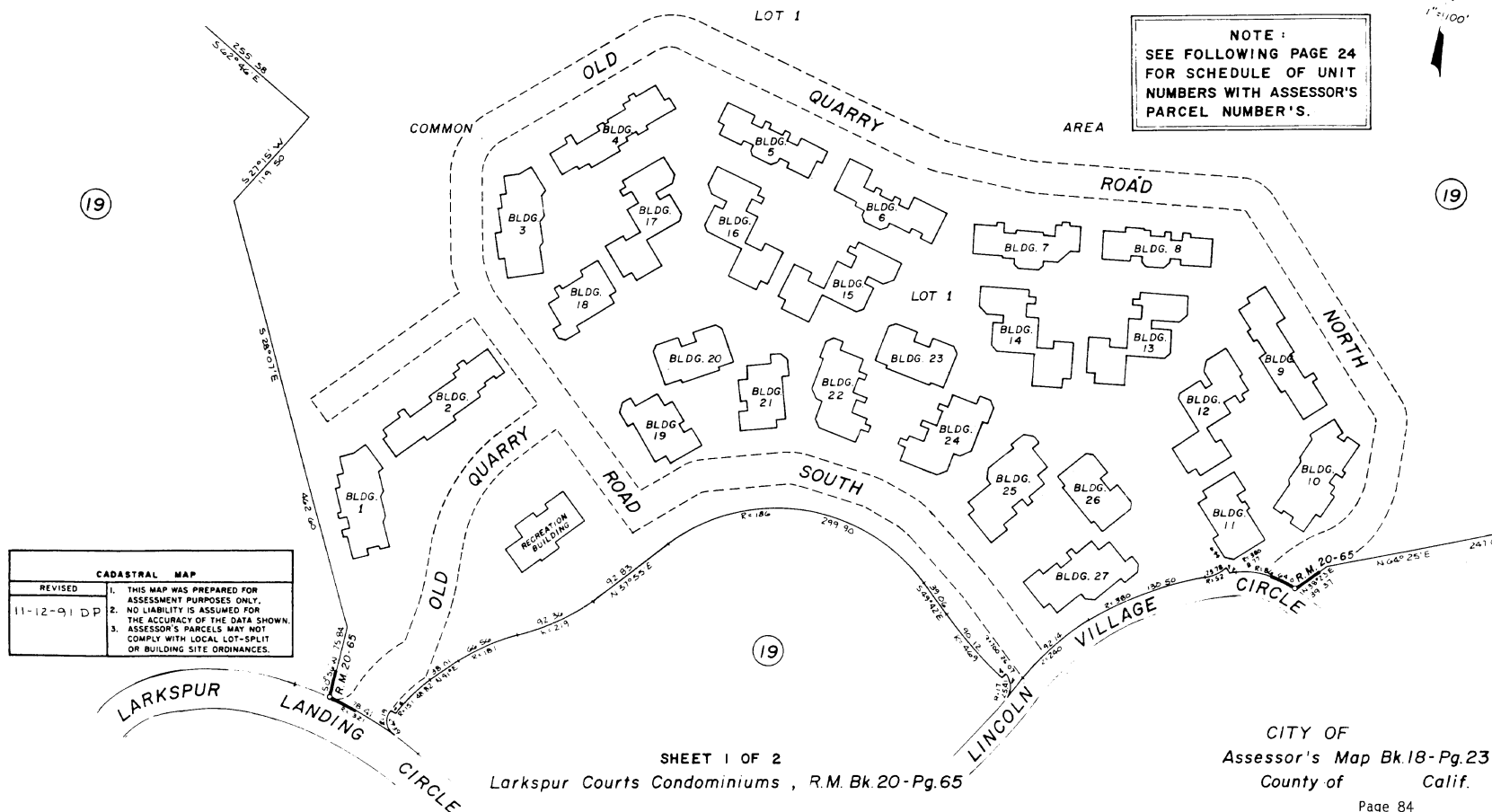
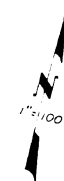
Tax Rate Area **18-23**

4-012  
4-013

STANDARD NO. 15a

DETAILED MAP - CONDOMINIUMS

NOTE:  
SEE FOLLOWING PAGE 24  
FOR SCHEDULE OF UNIT  
NUMBERS WITH ASSESSOR'S  
PARCEL NUMBER'S.



GENERAL CONDOMINIUM NOTES ; LARKSPUR COURTS CONDOMINIUMS

- 1.) The "Common Area" of this project is the land and real property included within the boundary of the "Map of Larkspur Courts Condominiums", R.M. Bk. 20-Pg. 65, excepting therefrom all condominium units within Buildings 1 thru 27 inclusive, which are subdivisions of airspace, as shown and defined within the Condominium Plan entered as "Exhibit A" of the "Larkspur Courts Enabling Declaration", recorded as O.R. 91-28576, County Official Records.
- 2.) The interest in the common area, held by each unit owner, is an undivided equal interest as tenant in common in the condominium common area of the condominium building in which the unit is located; each unit shall have appurtenant to it an interest in the "Recreational Common Area", shown as LOT 1 upon the aforesaid "Map of Larkspur Courts Condominiums".
- 3.) Assessor's parcel numbers shown opposite each unit number include respective rights held in fee title plus the above described interest in the common area. Unit and building sequence as shown in the schedule below is as defined in the aforesaid Condominium Plan.

Tax Rate Area **18-24**  
4-012  
4-013

STANDARD NO. 15b

DETAILED MAP - CONDOMINIUMS

UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.	UNIT NO.	ASSESSOR'S PARCEL NO.
BUILDING 1		BUILDING 3		BUILDING 5		BUILDING 7		BUILDING 9		BUILDING 11		BUILDING 16		BUILDING 22			
211	18-231-01	311	18-232-01	411	18-233-01	511	18-234-01	611	18-235-01	654	18-236-01	452	18-237-01	851	18-238-01		
212	18-231-02	312	18-232-02	412	18-233-02	512	18-234-02	612	18-235-02	655	18-236-02	453	18-237-02	852	18-238-02		
213	18-231-03	313	18-232-03	413	18-233-03	513	18-234-03	613	18-235-03	664	18-236-03	451	18-237-03	853	18-238-03		
214	18-231-04	314	18-232-04	414	18-233-04	514	18-234-04	614	18-235-04	665	18-236-04	452	18-237-04	861	18-238-04		
221	18-231-05	321	18-232-05	421	18-233-05	521	18-234-05	621	18-235-05			463	18-237-05	862	18-238-05		
222	18-231-06	322	18-232-06	422	18-233-06	522	18-234-06	622	18-235-06			461	18-237-06	863	18-238-06		
223	18-231-07	323	18-232-07	423	18-233-07	523	18-234-07	623	18-235-07								
224	18-231-08	324	18-232-08	424	18-233-08	524	18-234-08	624	18-235-08								
231	18-231-09	331	18-232-09	431	18-233-09	531	18-234-09	631	18-235-09								
232	18-231-10	332	18-232-10	432	18-233-10	532	18-234-10	632	18-235-10								
233	18-231-11	333	18-232-11	433	18-233-11	533	18-234-11	633	18-235-11								
234	18-231-12	334	18-232-12	434	18-233-12	534	18-234-12	634	18-235-12								
241	18-231-13	341	18-232-13	441	18-233-13	541	18-234-13	641	18-235-13								
242	18-231-14	342	18-232-14	442	18-233-14	542	18-234-14	642	18-235-14								
243	18-231-15	343	18-232-15	443	18-233-15	543	18-234-15	643	18-235-15								
244	18-231-16	344	18-232-16	444	18-233-16	544	18-234-16	644	18-235-16								
BUILDING 2		BUILDING 4		BUILDING 6		BUILDING 8		BUILDING 10		BUILDING 12		BUILDING 17		BUILDING 23			
215	18-231-17	315	18-232-17	415	18-233-17	515	18-234-17	617	18-235-17	654	18-236-10	454	18-237-07	854	18-238-07		
216	18-231-18	316	18-232-18	416	18-233-18	516	18-234-18	618	18-235-18	655	18-236-11	455	18-237-08	855	18-238-08		
217	18-231-19	317	18-232-19	417	18-233-19	517	18-234-19	619	18-235-19	664	18-236-12	456	18-237-09	856	18-238-09		
218	18-231-20	318	18-232-20	418	18-233-20	518	18-234-20	616	18-235-20	665	18-236-13	457	18-237-10	857	18-238-10		
225	18-231-21	325	18-232-21	425	18-233-21	525	18-234-21	627	18-235-21								
226	18-231-22	326	18-232-22	426	18-233-22	526	18-234-22	628	18-235-22								
227	18-231-23	327	18-232-23	427	18-233-23	527	18-234-23	629	18-235-23								
228	18-231-24	328	18-232-24	428	18-233-24	528	18-234-24	626	18-235-24								
235	18-231-25	335	18-232-25	435	18-233-25	535	18-234-25	637	18-235-25								
236	18-231-26	336	18-232-26	436	18-233-26	536	18-234-26	638	18-235-26								
237	18-231-27	337	18-232-27	437	18-233-27	537	18-234-27	635	18-235-27								
238	18-231-28	338	18-232-28	438	18-233-28	538	18-234-28	636	18-235-28								
245	18-231-29	345	18-232-29	445	18-233-29	545	18-234-29	647	18-235-29								
246	18-231-30	346	18-232-30	446	18-233-30	546	18-234-30	648	18-235-30								
247	18-231-31	347	18-232-31	447	18-233-31	547	18-234-31	645	18-235-31								
248	18-231-32	348	18-232-32	448	18-233-32	548	18-234-32	646	18-235-32								

Tax Rate Area **180-51**  
8-069

STANDARD NO. 15c  
DETAILED MAP - CONDOMINIUMS



GENERAL CONDOMINIUM NOTES

- 1.) The "Common Area" of this project is the land and real property included within the boundary of Parcel Three and Parcel Seven as shown upon the "Map of Lagoon", R.M. Bk.20-Pg.62, except therefrom, all condominium units within buildings 4 thru 5 and buildings 18 thru 19, which are subdivisions of airspace as shown and defined in O.R. 89-32547, County Official Records.
- 2.) The interest in the common area, held by each unit owner, is defined in the Declaration of Covenants, Conditions and Restrictions recorded as serial no. O.R. 89-15890, County Official Records.
- 3.) Assessor's parcel numbers shown opposite each unit number include rights held in fee title plus the above described interest in the common area.
- 4.) Unit numbers are positioned within the buildings as shown on the Condominium Plan recorded in O.R. 89-32547. The designations U and L which follow unit numbers separated by a dash, indicate floor levels Upper and Lower respectively, where applicable.

PARCEL 3	
UNIT NO.	PARCEL NO.
4A	180-511-01
4B	180-511-02
4C	180-511-03
4CR	180-511-04
4D	180-511-05
4DR	180-511-06
5A	180-511-07
5B	180-511-08
5C	180-511-09
5CR	180-511-10
5D	180-511-11
5DR	180-511-12

PARCEL 7	
UNIT NO.	PARCEL NO.
18AR	180-512-01
18A1	180-512-02
18BR	180-512-03
19A	180-512-04
19B	180-512-05

CADASTRAL MAP	
REVISED 11-24-90 D P	<ol style="list-style-type: none"> <li>1. THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY.</li> <li>2. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN.</li> <li>3. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT-SPLIT OR BUILDING SITE ORDINANCES.</li> </ol>

Lagoon, Parcel 3 & Parcel 7, R.M. Bk.20-Pg.62

CITY OF  
Assessor's Map Bk.180-Pg.51  
County of , Calif.

STANDARD NO. 16 - STANDARD  
SYMBOLS FOR ASSESSOR'S  
DETAILED MAPS

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**STANDARD NO. 17 – STANDARD ABBREVIATIONS**

Ac.	–	Acre or Acres	Cr.	–	Creek
Add.	–	Addition	C.S.B-600-2	–	County Surveyor's Map No. B-600, Sheet 2
Adj.	–	Adjoining	(D:87-3)	–	County Surveyor's "D" Book 87, page 16
Alg.	–	Along	D:475-16	–	Deed Book 475, page 16
Amd.	–	Amended	Deg.	–	Degree or Degrees
&	–	And	Des.	–	Described or Description
Anx.	–	Annex or Annexation	Dir.	–	Direction
Ave.	–	Avenue	Dist.	–	Distance
Bdy.	–	Boundary	Div.	–	Division
Beg.	–	Beginning	D:OR 617-10	–	Deed in Official Records Book 617, page 10
Bet.	–	Between	Dr.	–	Drive
Blk.	–	Block	E., El'y.	–	East, Easterly
Blvd.	–	Boulevard	Ea.	–	Each
Bk.	–	Book	Ease.	–	Easement
Calc.	–	Calculated	Elem.	–	Elementary
Calif.	–	California	Engr.	–	Engineer
Cen.	–	Center	Est.	–	Estate
Ch.	–	Chain or Chains	Et al	–	And others
Cl.	–	Centerline	Etc.	–	And so forth
Co.	–	County	Et ux	–	And wife
Col.	–	Colony	Exc.	–	Except
Com.	–	Commencing	Ext.	–	Extension
Contg.	–	Containing	F.B. 118-16	–	County Surveyor's Field Book 118, page 16
Cor.	–	Corner	Fm.	–	From

**STANDARD NO. 17 – STANDARD ABBREVIATIONS**

Fol.	– Following	M/L	– More or Less
Frac.	– Fraction	M.P.R. Cards	– Master Property Record Cards
Fract'l.	– Fractional	M.R.	– Miscellaneous Records
Ft.	– Feet or Foot	M/R	– Mineral Rights
H.B.&M	– Humboldt Base & Meridian	N., Nl'y.	– North, Northerly
Hts.	– Heights	Nat.	– National
Hwy.	– Highway	N.E.	– Northeast
I.A.	– Indian Allotment	No.	– Number
Imp.	– Improvements	N.W.	– Northwest
In.	– Inch or Inches	O.M.	– Official Maps
Incl.	– Inclusive	O.R.	– Official Records
Int.	– Interest	P. 2-16	– Patents Book 2, page 16
L.B. 116-18	– County Surveyor's Level Book 116, page 18	Pac.	– Pacific
Ld.	– Land	Par.	– Parcel
L.S. 32-18	– Licensed Surveyor's Map Book 32, page 18	Parl.	– Parallel
Lks.	– Links	Pg.	– Page
M.	– Meridian	Pl.	– Place
Mag.	– Magnetic	±	– Plus or Minus
M.B.	– Map Book	P.O.B.	– Point of Beginning
M.D.B.&M.	– Mt. Diablo Base & Meridian	Por.	– Portion
Mi.	– Mile or Miles	Poss.	– Possessory
Min.	– Minute or Minutes	PP.	– Personal Property
Misc.	– Miscellaneous	Prop.	– Property
Misc. Sur.	– Miscellaneous Survey	Pt.	– Point

**STANDARD NO. 17 – STANDARD ABBREVIATIONS**

R. or Rge.	– Range	Sd.	– Said
Rad.	– Radius	S.D.	– School District
Rch.	– Ranch	S.E.	– Southeast
Rd.	– Road	Sec.	– Section
Reg.	– Region	SLS	– Swamp Land Survey
Res.	– Reservation	S & O	– Swamp and Overflow
ReSub.	– Resubdivision	Sq. Ft.	– Square Feet
R.F.M.	– Recorder's Field Map	St.	– Street
Riv.	– River	Std.	– Standard
R.M.	– Recorded Map	Sub.	– Subdivision
Ro.	– Rancho	Sur.	– Survey
R.P.	– Ranch Plats	S.W.	– Southwest
R.R.	– Railroad	T. or Twp.	– Township
R.S.	– Record of Survey	Ter.	– Terrace
Rt.	– Right	Th.	– Thence
Run.	– Running	Tim.	– Timber
MR/W	– Right of Way	Tr.	– Tract
Ry.	– Railway	Und.	– Undivided
S., Sl'y.	– South, Southerly	U.S.A.	– United States of America
S.B.B.&M.	– San Bernardino Base and Meridian	U.S.F.	– United States Division of Forestry
S.B.E.	– State Board of Equalization	W., Wl'y.	– West, Westerly
S.C.C. 278, 643	– Superior Court Case No. 278, 643	x	– By

# Appendix 2

## STANDARD NO 18 – LETTERING FOR ASSESSOR'S DETAIL MAPS

SUBJECT	TYPE & SLANT  (10°)		LEROY				WRICO			
			1" = 1200' & 1" = 800'		1" = 400' TO 1" = 50'		1" = 1200' & 1" = 800'		1" = 400' TO 1" = 50'	
			PEN	GUIDE	PEN	GUIDE	PEN	GUIDE	PEN	GUIDE
Acreage, Parcel	U-L-N	S	00	100	00	100	7	100	7	100
Acreage, Gov. Lot	N	S-	00	080	00	080	7	080	7	080
Base & Meridian Name (Along Line)	U	S	00	100	00	100	7	100	7	100
Base & Meridian Name (Under N. Arrow)	U	V	00	080	00	080	7	080	7	080
Bearings & Dimensions	U-N	S	F	1/16"	F	1/16"	F	1/16"	F	1/16"
Block Number (Assessor's)	N	S			2	175			5	175
Block Number (Orginial)	U-N	S			1	175			6	175
Book Number (Adjoining)	U-L-N	S	1	140	1	140	6	140	6	140
Book & Page Number (Bottom Right)	N	S	1	140	1	140	6	140	6	140
Book & Page Number (Top Right)	N	S	3	240	3	240	4	240	4	240
Canal or Waterway Name*	U	S	00	100	00	100	7	100	7	100
Cemetery Name	U	S	00	100	00	100	7	100	7	100
City or Town Limits (Along Line)	U-L	S	00	100	00	100	7	100	7	100
City or Townsite Name (Bottom Right)	U	S	1	140	1	140	6	140	6	140
County & State Name (Along Boundary)	U	S	0	120	0	120	7	120	7	120
County & State Name (Bottom Right)	U-L	S	1	140	1	140	6	140	6	140
Creek Name *	U-L	S	00	100	00	100	7	100	7	100
Date (Bottom Right)	N	S	1	140	1	140	6	140	6	140
Government Land Reference (U.S.A., Etc.)	U	S	00	100	00	100	7	100	7	100
Government Lot Number	N	S	00	080	00	080	7	080	7	080
Highway Name *	U-N	S	00	100	1	140	7	100	6	140
Highway Stations	U-N	S	000	060	000	060	7	080	7	080
Lake or Reservoir *	U	S	00	100	1	140	7	100	6	140
Lot Number	U-N	S	00	080	00	080	7	080	7	080
Meridians & Parallels	N	S	00	080	00	080	7	080	7	080
Nat'l. or State Forest Name Along Bdy.	U	S	00	100	00	100	7	100	7	100
Nat'l., State or Muni. Park Name Along Bdy.	U	S	00	100	00	100	7	100	7	100
Note (Assessor's Block & Parcel) Bottom	U-L	S	00	100	00	100	7	100	7	100

# Appendix 2

## STANDARD NO. 18 – LETTERING FOR ASSESSOR'S DETAIL MAPS

SUBJECT	TYPE & SLANT (10°)		LEROY				WRICO			
			1" = 1200' & 1" = 800'		1" = 400' TO 1" = 50'		1" = 1200' & 1" = 800'		1" = 400' TO 1" = 50'	
			PEN	GUIDE	PEN	GUIDE	PEN	GUIDE	PEN	GUIDE
U=Upper Case, L=Lower Case, N=Number, S=Slant, V=Vertical, F=Freehand, *= Larger or Smaller if Necessary.										
Page Number (Adjoining)	N	S	1	140	1	140	6	140	6	140
Parcel Number (Assessor's)	N	S	00	100	00	100	7	100	7	100
Pipeline Name *	U	S	00	100	00	100	7	100	7	100
Point of Beginning (p.o.b.)	L	S	00	080	00	080	7	080	7	080
Railroad Name or Branch	U	S	00	100	00	100	7	100	7	100
Railroad Stations	U-N	S	000	060	000	060	7	080	7	080
Rancho or Land Grant Name Along Bdy.	U	S	00	100	00	100	7	100	7	100
Rancho or Land Grant Name (Title, Top	U	S	2	175	2	175	5	175	5	175
Rancho or Land Grant R.M. Ref. (Bott. Left)	U-L	S	1	140	1	140	6	140	6	140
Recorded Map Reference (Bottom Left)	U-L-N	S	1	140	1	140	6	140	6	140
Record of Survey Reference (Bottom Left)	U-L-N	S	1	140	1	140	6	140	6	140
Reservation Name Along Bdy.	U	S	00	100	00	100	7	100	7	100
Right of Way & Width (20" R/W)	U-N	S	00	080	00	080	7	080	7	080
River Name *	U-L	S	0	120	1	140	7	120	6	140
S.B.E. Parcel	U-N	S	00	080	00	080	7	080	7	080
Scale on North Arrow	N	S	00	080	00	080	7	080	7	080
Scale Note on Detail	U-N	S	00	080	00	080	7	080	7	080
Sec., T., R., Base & Meridian (Title, Top	U-N	S	2	175	2	175	5	175	5	175
Section Number (Sec. Cen.)	N	V	1	140	1	140	6	140	6	140
Section Corners, 1/4 & 1/4 1/4 Corners	U-N	V	00	080	00	080	7	080	7	080
State Name Along Bdy.	U	S	00	100	00	100	7	100	7	100
Street Name *	U	S	00	100	1	140	7	100	6	140
Street Name (Old Name) *	U	S	00	080	00	100	7	080	6	120
Street Widths	N	S	F	1/16"	F	1/16"	F	1/16"	F	1/16"
Subdivision Reference on Sub. Cors.	U	S	00	080	00	080	7	080	7	080
Subdivision Reference (Bottom Left)	U-L-N	S	1	140	1	140	6	140	6	140
Survey (Recorded) Reference on Map	U-N	S	00	080	00	080	7	080	7	080
Survey (Recorded) Reference (Bottom Left)	U-L-N	S	1	140	1	140	6	140	6	140
Tax Area Code Note (Top Right)	U-L	S	0	120	0	120	7	120	7	120
Tax Area Code Number (Top Right)	N	S	1	140	1	140	6	140	6	140
Tax Area Code Number Along Tax Line	N	V	0	120-R	0	120-R	7	120-R	7	120-R
Township & Range Number (Along Line)	U-N	V	00	080	00	100	7	080	7	100
Unsurveyed Area (Across Face of Map)	U	S	1	175			6	175		

## MAP BOOK INDEX TO SUBDIVISIONS

Bk. No. \_\_\_\_\_

STANDARD NO. 19 - MAP BOOK INDEX TO SUBDIVISIONS

[illegible]

## **STANDARD NO. 20 – EXPLANATION OF REVENUE DISTRICTS, TAX-RATE AREA CODE NUMBERS, AND DESCRIPTION OF PROPERTY**

In the county there are cities, schools, and other taxing districts. Each district is created by law and has a name and definite boundaries. The districts for which the county officers assess property and collect taxes or assessments on the assessment roll are referred to as revenue districts. Each parcel of property is situated within more than one of these revenue districts and always is in some combination of such districts.

For the proper tax rates to be applied, it is necessary for property to be arranged in the assessment roll according to cities, elementary schools and other revenue districts.

### **TAX-RATE AREA CODE NUMBERS**

For the purpose of simplicity and accuracy, a number is assigned to each different combination of revenue districts, such number being termed the "tax-rate area code" number. The county is a revenue district in addition to those designated for each tax-rate area.

The tax-rate area code number is in two parts, the first part indicating the city or, for areas outside cities, the school district, and the second part, the various combinations of revenue districts within the respective city or school district.

Printed at the top right of each map page in this book are the code numbers of the tax-rate areas in which the property on that page is located. The boundaries of each tax-rate area where the area covered by a map is in more than one tax-rate area are indicated on the respective map by distinctive lines.

The revenue districts for each tax-rate area within this map book are indicated on a subsequent page.

### **DESCRIPTION OF PROPERTY AND PARCEL SYSTEM**

In this map book the legal description, whether it be by the federal system of surveys of township and range, section and fractional section, by reference to maps either recorded or otherwise legally provided, or by metes and bounds, is indicated on each respective map. Bearings, distances, subdivision names and other descriptive data are indicated.

A written description of each parcel of property, together with the ownership, the owner's address, if known, and the assessed value, is available from a companion record known as the master property record which is readily referred to by use of the parcel number.

To provide an efficient and automatic file number for the indexing of records, for the filing of records, for cross reference of field and office records and for simplicity of description in the preparation of the assessment roll and other records, a parcel numbering system has been installed as a part of this map system. The parcel number consists of three parts, the first part indicating the map book number within the county; the second part, the map page number in the particular book and the block number on that page (if the area is divided into blocks), the first two

## Appendix 2

digits indicating the page number and the third digit the block number; and the third part, the parcel number on the map age or within the block if there is one.

A parcel number, as for example 3-160-09, would mean book 3 of the assessor's maps, map page 16 (0 indicates no block) and parcel 9 on that page. A parcel number, as for example 3-163-05, would mean book 3 of the assessor's maps, block 163 (map 16, block 3), and parcel 5 within that block.

The map book and page number are indicated in the upper right-hand corner of each map. The block number, if there is a block, is shown within a circle or oval centrally located within the block, and the parcel number of each parcel is shown within a circle within the boundaries of the parcel. The boundary lines of each parcel are shown in solid lines and, should a parcel cross a solid line, connecting ties are indicated.

Adjoining page and book numbers are indicated in circles on the exterior boundaries of each respective map.

Cuts and divisions in parcels are indicated by colors, and a new parcel number is always assigned whenever the boundaries of a parcel are changed.

The areas covered by each map book in the county are indicated on a wall map in the assessor's office, entitled "Index to Map Books." The index map for this book is on the following page. Any recorded subdivisions within this map book and the pages on which they are shown are indicated on the subdivision index which follows the index map.

The parcel numbering system was adopted by the county in conformity with the provisions of section 327 of the Revenue and Taxation Code.

The maps constitute a permanent official record and a parcel number always indicates a specific parcel of property. If the boundaries of a parcel of property are changed, a new parcel number is assigned to describe the changed parcel.

### APPENDIX 3: DISTRICTS LISTED ON BOARD ROLL OF STATE-ASSESSED PROPERTY

Tax-Levying Authority

Type	Board of Supervisors	District	Source
City School Mosquito Abatement Pest Abatement Airport	 x x x x	City	Govt 43095 Educ 20705 H & S 2302 H & S 2871 Pub Res 22904
Airport (Monterey Peninsula) Bridge & Highway Cemetery Soil Conservation <u>a/</u> Water or River Conservation	 x x x x	x	Ch 52 Stat 1941 St. & Hwy. 27201-27203 H & S 8980 Pub Res 9365 Water App 34-40
Air Pollution Control (Bay Area) Flood Control Drainage or Drain Maintenance Drainage or Drain Maintenance Drainage or Drain Maintenance	 x x x x	x	H & S 24370.2 Individual Acts Ch 158 Stat 1885 Ch 238 Stat 1903 Ch 102 Stat 1923
Fire Protection <u>a/</u> Garbage Local Health Joint Highway Hospital	 x x x x	x	H & S 13907 H & S 4127, 4182 H & S 950 St. & Hwy. 25344 H & S 32202
Drainage Improvement Municipal Improvement Resort Improvement Community Services Improvement Sanitation Improvement	 x x x x	x	Ch 354 Stat 1919 Individual Acts Pub Res 13161 Govt 61712, 61750 H & S 4809.3

a/ Principal act also requires the individual district to make filings. This has not been completely researched. There may be others.

# Appendix 3

## DISTRICTS LISTED ON BOARD ROLL OF STATE-ASSESSED PROPERTY

Tax-Levying Authority

Type	Board of Supervisors	District	Source
Water Improvement	x		See Water Districts
Municipal Water Improvement		x	Water 72090
Irrigation <u>b/</u>	x		Water 26500
Levee		x	Ch 349 Stat 1873-74
Levee		x	Ch 63 Stat 1880
Levee		x	Ch 201 Stat 1895
Library	x		Educ 27661, 27862, 28351
Highway Lighting	x		St. & Hwy. 19181
County Maintenance	x		St. & Hwy. 5830
Open-Space Maintenance	x	or City	Govt 50612
Sewer Maintenance	x		H & S 4891
Storm Drain Maintenance	x		Ch 265 Stat 1937
Storm Drain Maintenance	x		Ch 1100 Stat 1939
Maintenance Area	x		Water 12878.35
Pedestrian Mall	x	City	St. & Hwy 11804
Memorial	x		Mil & Vet 1203
Recreation & Park	x		Pub Res 5784.5
Regional Park	x		Pub Res 5571
Vehicle Parking	x	or City	St. & Hwy. 31824
Police Protection	x		H & S 20109, 20332
Port &/or Harbor	x		Har. & Hwy. 5890, 6090
Port &/or Harbor	x		6093.4, 6941, 7263
Protection	x		Ch 25 Stat 1907
Reclamation	x		Water 51361
Permanent Road	x		St. & Hwy. 1178

b/ When operating under alternative method of assessment by county.

# Appendix 3

## DISTRICTS LISTED ON BOARD ROLL OF STATE-ASSESSED PROPERTY

Tax-Levying Authority

Type	Board of Supervisors	District	Source
Supervisory Road	x		Govt 25202
Sanitary b/	x		H & S 6785
Sanitary c/		x	H & S 6698
Sanitation	x		H & S 4811
Separation of Grade	x		St. & Hwy. 8221
Community Services		x	Govt 61750
County Service Area	x		Govt 25210.6
Sewer	x		H & S 4665
Transit		x	Individual Acts
Municipal Utility		x	Pub Util 16641
Public Utility		x	Pub Util 12891
California Water b/	x		Water 37207
County Water	x		Water 31702, 31702.4
Metropolitan Water of So. Calif.		x	Ch 429 Stat 1927
Municipal Water		x	Water 72090
Water Replenishment		x	Water 60250
Water Storage		x	Water 46001, 46375, etc.
Storm Water		x	Ch 222 Stat 1909
Waterworks	x		Water 55700, 55701
Water Agency		x	Individual Acts

b/ When operating under alternative method of assessment by county.

c/ Occasionally segregated as "Not a Revenue District" at request of county.

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